



आरत का राजपत्र

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No. १०] NEW DELHI, SATURDAY, MARCH 6, 1982 (PHALGUNA 15, 1903)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके
(Separate paging is given to this Part in order that it may be filed as a separate compilation)

भाग III—खण्ड ४ [PART III—SECTION 4]

विविध निकायों द्वारा जारी की गई विविध अधिसूचनाएं जिसमें कि आदेश, विज्ञापन और सूचनाएं सम्मिलित हैं

[Miscellaneous Notifications including Notifications, Orders, Advertisements and Notices issued by Statutory Bodies]

भारतीय स्टेट बैंक
केन्द्रीय कार्यालय
बम्बई, दिनांक १६ नवम्बर १९८१
मूल्यना

सं० एसबीडी/नं० १०/१९८१—भारतीय स्टेट बैंक (समनुषंगी बैंक) अधिनियम १९५९ (१९५९ का ३८वां) की धारा २५ उपधारा (१) के अनुच्छेद (ग) के अनुसार भारतीय स्टेट बैंक ने श्री एम० बी० देशमुख, उप प्रबन्ध निवेशक (सहायक बैंक), भारतीय स्टेट बैंक, केन्द्रीय कार्यालय, बम्बई को निम्नलिखित सहायक बैंकों के निवेशक पद पर नक्ताल प्रभाव से नामित किया है :—

१. स्टेट बैंक आफ बीकानेर एण्ड जयपुर।
२. स्टेट बैंक आफ हैवराबाद।
३. स्टेट बैंक आफ छन्दौर।
४. स्टेट बैंक आफ मैसूर।
५. स्टेट बैंक आफ पटियाला।
६. स्टेट बैंक आफ सौराष्ट्र।
७. स्टेट बैंक आफ त्रावणकोर।

सं० एसबीडी/नं० ११/१९८१—इसके द्वारा सर्वमाधारण को सूचित किया जाता है कि (सहयोगी बैंक) अधिनियम १९५९

(१९५९ का ३८वां) की धारा २९ उपधारा (१) के अनुसार श्री एम० बी० देशमुख, जो स्टेट बैंक आफ मैसूर के प्रबन्ध निवेशक के पद में नामित थे, उनकी नियुक्त उक्त सहयोगी बैंक के प्रबन्ध निवेशक के रूप में १४ नवम्बर १९८१ से समाप्त होती है।

दिनांक ३० विसम्बर, १९८१

मूल्यना

सं० एसबीडी/क्रमांक १३/१९८१—भारतीय स्टेट बैंक (समनुषंगी बैंक) अधिनियम १९५९ की धारा ४१ की उपधारा (१) के अधीन शक्तियों का प्रयोग करते हुए तथा भारतीय रिजर्व बैंक के अनुमोदन से भारतीय स्टेट बैंक ने निम्नलिखित समनुषंगी बैंकों के लिए उनके नाम के अगे लिखी लेखापरीक्षा फर्मों को, उसके लिए लेखापरीक्षक नियुक्त किया है :—

बैंक का नाम लेखापरीक्षक का नाम

१ २

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|----------------------------------|---|
| स्टेट बैंक आफ बीकानेर एण्ड जयपुर | मैसर्स एम० पल० शर्मा एण्ड कम्पनी, जयपुर। |
| स्टेट बैंक आफ हैवराबाद | मैसर्स नरसिंहा राव एण्ड प्लेसियेट्स, हैदराबाद |

| 1 | 2 |
|-------------------------|---|
| स्टेट बैंक आफ इन्डॉर | मैसर्स, आर० डी० जोशी पृष्ठ कम्पनी, इन्डॉर। |
| स्टेट बैंक आफ मैसूर | मैसर्स पृष्ठ कुष्णस्वामी पृष्ठ कम्पनी, बंगलौर। |
| स्टेट बैंक आफ पटियाला | मैसर्स ख्रष्टा पृष्ठ थापर, चंडीगढ़। |
| स्टेट बैंक आफ सौराष्ट्र | मैसर्स नौशीर पृष्ठ मारफतीया पृष्ठ कम्पनी, अहमदाबाद। |
| स्टेट बैंक आफ लावण्यकोर | मैसर्स, एयर पृष्ठ चेरियन, कोट्टायम। |

2. यह नियुक्तियां 31 दिसम्बर 1981 को समाप्त होने वाली लेखावधि के लिए हैं, 1 नवम्बर 1981 से 31 अक्टूबर 1982 तक की एक वर्ष की अवधि के लिए होंगी।

दिनांक 23 फरवरी 1982

मूल्यना

भारतीय स्टेट बैंक के शेयरधारियों की 27वीं वार्षिक सामान्य मभा 'विद्या मंदिरा', 1 मीडिंग स्ट्रीट कलकत्ता-700017 में शुक्रवार दिनांक 16 अप्रैल, 1982 अपराह्न 4 बजे निम्नलिखित कार्य होते होंगी:—

1. 31 दिसम्बर, 1981 को समाप्त वर्ष के लिए केन्द्रीय बोर्ड की रिपोर्ट, बैंक के वित्तीय स्थिति विवरण और लाभ-हानि लेखा तथा वित्तीय स्थिति विवरण और लेखों पर लेखा परीक्षकों की रिपोर्ट प्राप्त करना : एवं
2. भारतीय स्टेट बैंक अधिनियम की धारा 19(1)(ग) के अंतर्गत सर्वश्री जै. एम. चूडामामा एवं डा. बी. ए. चौधुरे जिनकी कार्य अवधि 17 मार्च, 1982 को समाप्त होती है, तथा जो पूँः निवचित के लिये योग्य है, के स्थान पर बैंक के केन्द्रीय बोर्ड पर दो निदेशकों का चुनाव करना।

पी. मी. डी. नम्बियार
अध्यक्ष

दि इंस्टीट्यूट आफ चार्टर्ड एकाउन्टेन्ट्स आफ इंडिया

नई दिल्ली-110002, दिनांक 22 फरवरी 1982

(चार्टर्ड एकाउन्टेन्ट्स)

मं० सीए/130/82-चार्टर्ड एकाउन्टेन्ट्स रेग्लेशन्स, 1964 में किए जाने वाले निश्चित संशोधन का निभावित मस्विदा जो चार्टर्ड एकाउन्टेन्ट्स एकट, 1940 (1949 का 38वां एकट) के भाग 30 के उपभाग (1) और (3) द्वारा प्रदन अधिकारों का प्रयोग करते हुए, प्रस्तावित किया गया है और उसके द्वारा प्रभावित होने वाले समस्त व्यक्तियों को सूचनार्थ प्रकाशित किया जाना है और एतद्वारा सूचना दी जाती है कि मस्विदे पर 1 अप्रैल 1982 को अथवा उसके पश्चात विचार किया जाएगा।

उपर्युक्त मस्विदे के सम्बन्ध में किसी भी ध्येयित में निर्दिष्ट नियम से पूर्व प्राप्त किसी भी आपनि अथवा मुख्य एवं कॉर्सिल आफ दि इंस्टीट्यूट आफ चार्टर्ड एकाउन्टेन्ट्स आफ इंडिया, नई दिल्ली द्वारा विचार किया जाएगा। उपर्युक्त रेग्लेशन्स में —

1. रेग्लेशन 179 में

(ए) वर्तमान शीर्षक के लिए "पोस्ट--क्वालिफाइंग कोर्सेज पृष्ठ एकाउन्टेन्ट्स" शीर्षक बदल लिया जाएगा।
(बी) "शेड्यूल 'सी' तथा 'डी' शब्दों के लिए" शेड्यूल 'सी' 'डी' तथा 'ई' बदल लिया जाएगा।

2. शेड्यूल 'सी' में

(ए) वर्तमान शीर्षक--के लिए "पोस्ट--ग्रेजुएट ड्रेनिंग इनेजमेंट एकाउन्टेन्ट्स" शीर्षक बदल लिया जाएगा।
(बी) निम्नलिखित के पैराग्राफ 2 के लिए निम्नलिखित बदल लिया जाएगा—अर्थात्.

2. एडमिनिस्ट्रेशन : नियम 152 में उल्लिखित होने हुए भी मैनेजमेंट एकाउन्टेन्ट्स कोर्स, पोस्ट ग्रेजुएट कोर्सिज कमेटी, जो कौसिल द्वारा इस उद्देश्य के लिए नियुक्त की गई है, (जिसका उल्लेख इस अनुसूची में "कमेटी" के स्पष्ट में किया गया है) के अधीन होगा, जिसकी गतिविधियों के अन्तर्गत परीक्षा लेना, उसके लिए प्रवेश, परीक्षकों की नियुक्ति तथा चयन, प्रत्याशियों की सहायतार्थ निर्धारित पुस्तकों का चयन करना, परीक्षा परिणामों की घोषणा करना तथा सम्बद्ध अन्य मामले होंगे।

(सी) पैराग्राफ 3 में

(1) उप-पैराग्राफ (1) में "चार्टर्ड एकाउन्टेन्ट्स अन्तिम परीक्षा उन्नीण करने की नियम से एक वर्ष पूरा कर लिया है तथा शब्द हटा दिया जाएगा।
(2) उप-पैराग्राफ (2) के लिए निम्नलिखित को जोड़ दिया जाएगा, यथा (II) परीक्षा में प्रवेश के लिए शुल्क देगा जो प्रत्येक ग्रुप के लिए रु० दो सौ से अधिक न हो, जैसा भी कॉर्सिल द्वारा समय-समय पर निर्धारित किया जाए।

(डी) पैराग्राफ 4 के लिए निम्नलिखित को जोड़ा जाएगा, यथा

"(4) प्रश्न पत्र तथा पाठ्यक्रम

(1) 1 अप्रैल 1983 के पूर्व ली गई मैनेजमेंट एकाउन्टेन्ट्स परीक्षा के लिए प्रत्याशी निम्नलिखित दो ग्रुपों के विषयों में परीक्षा देगा।

ग्रुप (1) प्रश्न पत्र-1-मैनेजमेंट एकाउन्टिंग
प्रश्न पत्र-2-मैनेजमेंट एकाउन्टिंग

ग्रुप (II) प्रश्न पत्र-1-मैनेजमेंट एवं आर्गनाइजेशन स्ट्रक्चर
प्रश्न पत्र-2-एकाउन्टेन्ट्स प्रॉग्रामिक एवं मैनेजमेंट पालिसीज

(शेड्यूल 'सी'-पैराग्राफ 4 के अन्तर्गत वर्तमान पाठ्यक्रम अपरिवर्तित रहेगा अतः उसे यहां नहीं दिया जा रहा है।)

(2) 1 अप्रैल 1983 की या उसके बाद ली गई मैनेजमेंट एकाउंटेसी परीक्षा के लिए प्रत्याशी निम्नलिखित दो ग्रुपों में आने वाले विषयों में परीक्षा देगा;

ग्रुप-I-प्रश्न पत्र 1--मैनेजमेंट एकाउंटिंग एंड डिसीजन मैकिंग

प्रश्न-पत्र 2--फाइनेशियल मैनेजमेंट

ग्रुप-II-प्रश्न पत्र 3 इक्नामिक एन्वारनमेंट एंड जनरल मैनेजमेंट

प्रश्न-पत्र 4--सिस्टम मैनेजमेंट

ग्रुप-

प्रश्न-पत्र 1 तथा 2: उद्देश्य तथा क्षेत्र ।

रिकार्डिंग तथा एकेनाइजिंग मैनेजमेंटरी ट्रांजेक्शंस के मूल कार्य के अतिरिक्त आज एकाउंटेट को अपना विशिष्ट कौशल ^{का} प्रयोग तथा ज्ञानिंग कल्टोलिंग और नीति निर्धारण करना होता है। प्रश्न पत्र 1 तथा 2 का मुख्य उद्देश्य मैनेजमेंट आफ फडम तथा मैनेजमेंट डिसीजन मैकिंग में, प्रैक्टिकल पहलुओं पर विशेष बल देते हुए, प्रत्याशी को तैयार करता है।

मैनेजेशियल डिसें जन मैकिंग तथा कंट्रोल में कई प्राप्त विकल्पों से एक विशेष कोर्स आफ एक्शन के चयन के बारे में कभी भी अन्तिम स्थिति नहीं हो सकती। प्रत्यागियों को इसलिए प्रत्येक विकल्प के सम्बन्धित गुणों की समझ अवश्य प्राप्त करलेनी चाहिए।

प्रत्याशी को असम्बद्ध मामलों से सम्बद्ध इश्यु में भेद करने के योग्य होना चाहिए। उसे दी गई स्थिति में विभिन्न तथ्यों की कठिनाइयों को मालूम करना चाहिए, तथा उसे अपने विचार प्रक्रिया को तर्कपूर्वक प्रस्तुत करने चाहिए, ताकि वह सूचनाओं को उनके अर्थपूर्ण तरीके से प्रस्तुत कर सके। इस परीक्षा से परीक्षार्थी की काम्यूटेशनल तथा अर्थमेटिकल योग्यता की परीक्षा का अर्थ नहीं है।

यदि मैनेजमेंट की रिपोर्टिंग की मूल धारणा स्पष्ट रूप से सामने लाई जायेतो सूक्ष्म गणितीय भूल की उपेक्षा हो सकती है।

प्रत्याशी इस बात को समझ लें कि केवल गणितीय ज्ञान अपने आप में पर्याप्त नहीं है। दिन प्रति दिन के कार्यकलापों में प्राप्त किए गए व्यावहारिक अनुभव के इन प्रश्नपत्रों को हल करते समय अवश्य प्रयोग करना चाहिए। प्रत्याशियों को अपने उत्तर में प्रैक्टिसिंग मैनेजर्स द्वारा प्राप्त की गई समस्याओं के बारे में अवश्य जागरूक रहना चाहिए।

प्रश्न पत्र-1 मैनेजमेंट एकाउंटिंग एंड डिसीजन मैकिंग

(ए) मैनेजमेंट एंड एकाउंटिंग फंक्शंस

मैनेजेशियल एकाउंटिंग--मैनेजेशियल प्लानिंग एंड कंट्रोल रेस्पांसिविलिटी एकाउंटिंग--दि कंट्रोल प्रोसेस--एकाउंटिंग इक्नामिस एंड स्पेशल डिसीजनस

(बी) प्रोफिट ज्ञानिंग-कास्ट--बाल्यूम-प्रोफिट इक्नामिस

फिस्ट एंड वेरियेबल कास्टस--दि कंट्रोलबूटरी मार्जिन रेक--ईविन इक्नामिस--एप्लीकेशन आफ कास्ट--बाल्यूम

प्रोफिट एनालिसिस-वेरियेबिलिटी आफ फिस्टकास्टस--चैंजेज इन वेरियेबल कास्टस--चैंजेज इन प्रोडक्ट--मिक्स इनकीज। रिडक्शन इन सेल्स बाल्यूम--प्राइसिंग पालिसीज--एनालिसिस फार ज्ञानिंग एंड कंट्रोल--एजम्प्शनस एंड लिमिटेशंस (सी) इंशीमेंटल एनालिसिस--टैक्नीकल डिसीजनस

मार्जिनल कास्ट--डिकरेशियल कास्ट--ग्लेवेन्ट कास्ट इन्क्रीमेटल कास्ट--इन्क्रीमेटल एनालिसिस--आपारचुनिटी कास्ट--पास्ट एंड संक कास्टस--प्रोडक्ट एनालिसिस एंड स्पेशल डिसीजनस--वेरियेज इन सेल्स मिक्स प्राइज ए न्यू प्रोडक्ट ड्रापिंग ए० प्रोडक्ट प्राइजिंग डिसिसंस--इकानोमीज आफ स्केल--आपरेटिंग एब्व कैपेसिटी--मेक आर वाइ डिसीजनस--टेम्परेरी प्लान्ट शटडाउन--प्लान्टएब्नेडोनमेट

(डी) बजटरी कंट्रोल आपरेशंस

बजटरी आर्गनाइजेशन बजटरी इन्स्टालेशन--बजट्स एंड स्टैण्डर्ड कास्ट्स--दि बजट एज पार्ट आफ दि ओवर आल बिजनिस प्लांट--सेल्स बजट--सेल्स फोरकास्ट--प्रोडक्शन बजट--डायरेक्ट बैटीरियल बजट--डायरेक्ट लेबर बजट--मैन्यु-फैक्चरिंग आवरहैड बजट--इन्वेन्टरी बजट--कास्ट आफ गुड्स मोल बजट--सैलिंग एंड प्राइमिनिस्ट्रेटिव एक्स्प्रेसेज बजट्स--मास्टर बजट, फिस्ट एंड फ्लैक्सिबल बजटरी--प्राइमरी एलोकेशन आफ कास्ट्स--सेकेण्डरी एलोकेशन आफ सर्विस डिपार्टमेंट्स कास्ट--डिपार्टमेंटल ओवरहैड रिकवरी रेट्स--कंट्रोल आफ कास्ट्स आफ सर्विस डिपार्टमेंट--जीरो--बेस्ड बजटिंग

(ई) कास्ट कंट्रोल वेरियेएंस एनालिसिस द्वारा

वेरिएंस एनालिसिस--एनालीसिस फार कास्ट कंट्रोल--बाल्यूम वेरियेन्स-लिमिटेशंस आफ फ्लैक्सिबल बजट्स--स्टैण्डर्ड कास्ट सिस्टम्स--सेटिंग स्टैण्डर्ड्स--बैटीरियल स्टैण्डर्ड--मैटीरियल प्राइज एंड क्वालिटी वेरियेन्स--लेबर रेट स्टैण्डर्ड्स--लेबर टाइम, आर एफिसियेंस स्टैडर्ड्स--लेबर रेट एंड एफिसियेंस वेरियेजेस--ओवरहैड स्टैण्डर्ड्स नार्मल कैपेसिटी एंड स्टैण्डर्ड ब्रॉक्टस कास्ट वेरियेंस एनालिसिस आफ ओवरहैड्स बाल्यूम वेरियेंस एंड रिस्पांसिविलिटी।

(एफ) परफार्मेंस रिपोर्टिंग :

टाइम्स आफ रिपोर्टेस--रिपोर्टिंग पीरियड लैबल आफ रिपोर्ट रिपोर्टिंग टु टाप मैनेजमेंट--रिपोर्ट्स फार शाप फ्लोर सुपरवाइजर्स एवं प्रोडक्शन मैनेजर्स--प्रिसिपल आफ एक्सेप्शन--रिपोर्ट्स इन फिजिकल यूनिट लिमिटेशंस आफ परफार्मेंस रिपोर्टिंग एंड कास्ट कंट्रोलबिलिटी

(जी) मैनेजमेंट कंट्रोल सिस्टम्स

स्ट्रैटेजिक प्लानिंग एंड आपरेशनल कंट्रोल--रिस्पांसिविलिटी एकाउंटिंग डीसेन्ट्रलाइजेंट डिसीजनल कंट्रोल--द्राइस्फर प्राइसेज रेसीडियुमल इनकम एंड आर० आई० एज टूल्स आफ कंट्रोल--सेन्टलाइजेंट कंट्रोल एंड बजटरी सिस्टम्स--इवैल्युशन्स आफ परफार्मेंस--परफार्मेंस बजटिंग कंट्रोल आफ एन्टरप्राइजेज इन मैन्डली प्लान्ट इक्नामिक्स,

(एच) डिसीजन माइल्स .

एनालिसिस आफ प्रोब्रेबिलिटी एंड अनसटेटी—इलीमेंट आफ अपरेशन रिसर्च इन डिसीजन मेकिंग लाइनिंग्र ग्रोग्रामिंग एंड साइमुलेशन—मोनटो—कारले टेक्नीक—कास्ट आप्टी-मिसेशन हन इन्वेन्टरीज प्रोडक्शन शेड्यूल एंड मार्केटिंग प्लान्स काम्प्यूटर एंड डिसीजन मेकिंग

प्रश्नपत्र—२ फाइनेंशियल मैनेजमेंट

(ए) फोरकास्टिंग एंड प्लानिंग

कैश फोरकास्ट्स—प्रोजेक्टेड प्रोफिट एंड लाम एकाउंट—एंड बैलेंस शीट—फाइ फलो फोरकास्ट्स

(बी) एनालिसिस एंड इंटरप्रीटेशन आफ पब्लिश्य स्टेटमेंट्स

इंटर कर्फ। इन्टर-फर्म कम्प्यूटरिज्न्स थ्रू रेश एनालिसिस-फंड फलो एनालिसिस-ट्रेन्ड एनालिसिस—ई० पी० एस०—कैपिटल गियरिंग—ट्रेनिंग आन इक्विटी—ओवर—ट्रेडिंग—ओवर एंड अंडर—कैपिटल इजेशन एंड ड्रेग्र एम्पैक्ट आन शेयर मार्केट प्राइसेज

एनालिसिस आफ फाइनेंशियल हैल्फ्य—फाइनेंशियल मिक्सेज़: इस सिस्टम्स एंड प्रीडिक्शन

(सी) कैपिटल स्ट्रक्चरिंग एंड राइजिंग लोन टर्म फण्ड्स

इणु एंड टार्फ्सिंग आफ डिक्विटी कैपिटल, प्रीफेरेंस शेयर कैपिटल एंड डिबेंचर्स—एंडजस्टमेंट्स आफ राइट्स नये शेयरों के धारकों तथा पुराने शेयर धारकों के मध्य।

इश्यु आफ बोनस शेयर्स एंड इश्यु आफ शेयर एंट प्रीमियम अंडर राइटिंग एंडजस्टमेंट्स एंड मैनेजिंग न्यू इश्युज—लिस्टिंग आफ शीयर्स आन दि स्टाक एक्सचेंज इश्यु आफ राइट्स शेयर्स रेजिंग लौगिटर्म लाम रिक्वायरमेंट्स आफ फाइनेंशियल इंस्टिट्यूशन्स—इम्पैक्ट आफ फाइनेंशियल इंस्टिट्यूशन्स आन फाइनेंशियल पालिसी आफ आण्डर टेक्निक्स—कन्वर्शन आफ लोन इन्टू इक्विटी।

(डी) वर्किंग कैपिटल :

दि कन्सेन्ट आफ वर्किंग कैपिटल एंस्टिमेटिंग एंड एनालाइ-जिंग वर्किंग कैपिटल रिक्वायरमेंट्स—सोर्सेज फार फाइनेंशिंग शार्ट टर्म रिक्वायरमेंट्स डंटरनल फाइनेंशिंग बनाम एक्सटर्नल फाइनेंशिंग—फैडिट पालिसीज एंड कलैंक्शन मिस्टम्स—इन्वेन्टरी कंट्रोल—कैशमैनेजमेंट।

(ई) लांग रेंज ज्ञानिंग—रिस्क एंड अनसटेटी—इम्पैक्ट आफ ऐक्सपैशंस—कैपिटल एक्सपैडिचर बजटिंग प्रोसीजर्स—प्रीपरेशन आफ कैपिटल एक्सपैडिचर बजट्स—डिपार्टमेंट्स अलोकेशंस मशीनरी फार एप्राइजल आफ रिक्वेस्ट्स—रिपोर्टिंग आन स्पैडिंग एंड प्रोप्रेस—प्रोसेस आफ कैपिटल एक्सपैडिचर कंट्रोल—पीरियाडिक्ल स्टेटमेंट्स फार कंट्रोल पर्ट एंड सी० पी० एम०

(एफ) एप्राइजल आफ कैपिटल एक्सपैडीचर प्रपोजेट्स

दि आइटेरियन आफ प्रोफिटेबिलिटी इज इवेल्यूयेटिंग कैपिटल एक्सपैडीचर प्रपोजेट्स—रिड्यूसिंग ए प्रपोजेजल दू क्वान्टिटेटिव फार्म—इवेल्यूयेटिंग दि प्रपोजेजल—रिटन आन

कैपिटल—टाइम एडजस्टमेंट मैथड्स-डिस्काउंटेड कैश फलो, इंटरेनल रेट आफ रिटन—एक्सेज प्रेजेन्ट वैल्यू एनालिसिस—पै—बैक मैथड, सोशल कास्ट—बैनीफिस एनालिसिस।

(जी) इंटरेनल फाइनेंशिंग

डिवीडेन्ट पालिसी—प्ला बैंक आफ अनिम्ब—टैक्स एंड ड्रीप्रीशियेशन कंसिडरेशन्स—मैनेजमेन्ट आफ रिवर्स इफलेशन एकाउंटिंग तथा उसके इम्पैक्ट।

(एच) इन्वैस्टमेंट मैनेजमेंट

डिप्रिमिंग इन्वेस्टमेंट पोर्टफोलियो—रिस्क—रिटन सम्बन्ध—टाइमिंग आफ परचेज—एनालिसिस आफ भूवेन्ट्स आफ शेयर मार्केट प्राइजे—डी—जोन्स थ्योरी फ्राम्वॉला प्लाब्स—सेसिविलिटी आफ मार्केट प्राइजे दू ई० पी० एस०—सैलेक्शन आफ सेक्योरिटीज।

प्रप—II

प्रश्नपत्र—३ : इक्नामिक इनवायरनमेंट एंड जनरल मैनेजमेंट

उद्देश्य तथा क्षेत्र : देश के सामाजिक आर्थिक पर्यावरण के अन्तर्गत एक बिजिनिस अंडरटेकिंग का कार्य करना अनिवार्य है, श्रतः मैनेजमेंट एकाउंटेट को आर्थिक पर्यावरण में आवश्यक सुझावों की पहचान करने के योग्य होना चाहिए ताकि वह बिजिनिस अंडरटेकिंग में इसके समघात को परखने के योग्य हो सके।

पुस्तक ज्ञान के ऊपर उतना बल देना आवश्यक नहीं है जितना कि विद्यार्थी के लिए यह आवश्यक है कि वह दिए गए बिजिनेस की कठिनाइयों को समझें तथा सभी बातों को ध्यान में रखते हुए बत्समान बैकल्पों से उठने वाली समस्या का विश्लेषण करे। उभी को ध्यान में रखते हुए ग्राउंटम समस्या तथा थ्योरी टाइप प्रश्नों को समझे।

इम्पैक्ट आफ इक्नामिक इनवायरनमेंट एंड गवर्नमेंट पालिसीज एंड रेगुलेशंस आन मैनेजमेंट पालिसीज विद स्पेशल रिफ्रेस दृ.

प्लान्ट इंडस्ट्रियल ग्रोथ आवजेक्टिव्स, टारगेट्स एंड अचीवमेंट्स।

इंडस्ट्रियल डेवलपमेंट के सम्बन्ध में सरकार की आर्थिक नीति—इंडस्ट्रियल डेवलपमेंट की लाइसेंसिंग तथा वर्किंग और रेगुलेशंस एक्ट।

लोकेशन आफ इंडस्ट्रियल, स्टेटेजी फार डाइवर्सिफिकेशन आफ इंडस्ट्रीज इंडस्ट्रियल रिलेशन्स, ; रोल आफ द्रेड यूनियन्स, बेज बोर्ड, लेबर डिस्प्यूट्स, जोइंट कौसिल्स, लेबर पार्टिसिपेशन इन मैनेजमेंट।

प्राइस कटौल्स, इम्पैक्ट आन इंडस्ट्रियल ग्रोथ, रोल आफ ड्रैफिक कमीशन ?

इम्पैक्ट आफ एम० आर० १० पी० एक्ट आन इंडस्ट्रियल डेवलपमेंट।

एक्सपोर्ट प्रोमोशन, पालिसी आफ फोरन ट्रेड, इम्पैक्ट आफ कम्पनी लैजिस्लेशन आन बिजिनेस; रेगुलेशन आफ बिजिनेस एंटरप्राइजे।

मानिटरी पोलिसी ; यूनियन बजट, कैपिटल मार्किट कंडी-
नस, टैक्सेशन एंड फ़िस्कल पालिसीज

रोल आफ पब्लिक सैक्टर इंटरप्राइजेज, ट्रैन्स इन मैनेज-
मेन्ट आफ पब्लिक सैक्टर इंटरप्राइजेज।

इन्फोरेशन एंड इट्स इम्प्रेक्ट आन बिजिनेस

प्रश्न-पत्र 4 सिस्टम्स मैनेजमेंट

उद्देश्य तथा क्षेत्र ।

मैनेजमेंट एकाउटेन्ट बिस्टम्स एनालिसिस तथा डेटा प्रोसेसिंग से बहुत ही सम्बन्धित है। इस प्रश्न पत्र का मुख्य उद्देश्य प्रत्याशी को इस क्षेत्र में अनिवार्य स्किल्स में परिपूर्ण करना है।

(ए) सिस्टम्स परिभाषा टाइप एवं विशेषताएँ—सिस्टम्स एप्रोच, लाभ तथा सीमाएँ—कुल सिस्टम्स; सिवेसिस आफ सब सिस्टम्स एवं इंटरफ़ेयर—सिस्टम्स डेवलपमेंट एंड इम्प्लीमेंटेशन।

(बी) एम० आई० एस० स्ट्रक्चर, फीजिकल, फंक्शनल, थी टायर प्लानिंग तथा कंट्रोल। बियेसाइज्ड स्ट्रक्चर—आर्गेनाइजेशन एंड मैनेजमेंट रिलेवेंट टु इन्फोरेशन सिस्टम्स—इन्फोरेशन सिस्टम्स सोर्ट फार कार्कासिंग। प्लानिंग/कंट्रोल तथा नीति निर्धारण—डेवलपमेंट आफ एकाउटेन्टिंग तथा आप-रेटिंग सिस्टम्स।

(सी) इन्फोरेशन सिस्टम्स फार फंक्शनल एरियाज़ : हफार्मेशन सिस्टम्स फार आपरेशन्स एंड प्रोडक्शन मैनेजमेंट—इन्फोरेशन सिस्टम्स फार प्रोजेक्ट मैनेजमेंट—फाइनेंशियल इन्फोरेशन सिस्टम्स परवेंजिंग इन्फोरेशन सिस्टम्स परमोनल फार्मेशन सिस्टम्स मार्केटिंग इन्फोरेशन सिस्टम्स।

(द्वी) डेटा प्रोसेसिंग। कम्प्यूटर हार्डवेयर तथा माफ्टवेयर—डेटा बेस कंसेप्ट्स तथा मैनेजमेंट सिस्टम्स—बैच प्रोसेसिंग आन लाइन एंड रियल टाइमस सिस्टम्स—एल्टीकेशन इनवेर्टिंग यंस फंक्शनल एरियाज़, अर्थात सेल्स, प्रोडक्शन आदि माइक्रो प्रोसेसिंग तथा मिनी कम्प्यूटर्स।

(ई) सिस्टम्स एनालिसिस : थोर आफ सिस्टम्स एनालिसिस—ग्रास सिस्टम्स डिजायन तथा फिसीबिलिटी स्टडीज—सिस्टम्स प्लान्स—सिस्टम्स एनालिसिस एंड डिजायन—टेक्नीकल तथा टूल्स—डिजाइन आफ फार्मस डाकुमेंटेशन एंड गाइड लाइन्स-साउन्ड सिस्टम डिजाइन के लिए—सिस्टम्स मैन्युअल—सिस्टम्स इम्प्लीमेंटेशन एंड पीरियाडिक इवेल्युयेशन—स्टैण्डर-इज्ड सिस्टम्स एनालिसिस।

(एफ) वर्क स्टडी : वर्क स्टडी के टेक्नीक तथा मेजरमेंट—आर्गेनाइजेशन तथा मैथड्स स्टडी।

4ए मैनेजमेंट एकाउटेन्टी परीक्षा उत्तीर्ण करने के लिए अपेक्षाये

(1) मैनेजमेंट एकाउटेन्टी परीक्षा के लिए प्रत्याशी को सामान्य रूप में परीक्षा में उत्तीर्ण घोषित समझा जाएगा यदि वह एक साथ ही दोनों युपों को पास कर लेता है या एक परीक्षा में एक युप और शेष युप को किसी परवर्ती परीक्षा जिसमें एक ही बार में न्यूनतम 40 प्रतिशत अंक प्रत्येक युप के प्रश्न पत्र में नका

उस युप के दोनों प्रश्नपत्रों में न्यूनतम कुल 50 प्रतिशत अंक प्राप्त कर लेता है।

बशर्ते कि कमेटी अपनी स्वेच्छा में एक या अधिक प्रश्न पत्रों में तीन अंकों तक न्यूनतम पास मार्क्स घटादे और एग्रीगेट में कम से कम पाच अंक कम कर दे।

(2) कमेटी अपनी स्वेच्छा पर परीक्षा में प्रत्याशियों के अंकन के लिए 7 प्वाइंट स्केल आफ श्रेडिंग सिस्टम को ग्रहण करले (आउटस्टेंडिंग) ए, बी, सी, डी, ई, एंड एफ (बहुत कमजोर) तथा इस घटना में सब-पैराग्राफ (1) में उल्लिखित होते हुए भी युप में उत्तीर्ण होने के लिए न्यूनतम अपेक्षा प्रत्येक युप के प्रत्येक प्रश्न पत्र में सी ग्रेड प्वाइंट होगा तथा उस युप के समस्त पेपरों के लिए औसतन बी ग्रेड प्वाइंट होगा। ग्रेड प्वाइंट के औसत को निम्नलिखित रूप से लिया जाएगा।

ओ = 6, ए = 5, बी = 4, सी = 3, डी = 2, ई = 1, एफ-शून्य पुनः बशर्ते कि जहां किसी ग्रेड प्वाइंट का परिणाम डेसीमल प्वाइंट में आता हो, '5 का फ्रेशन 1 समझा जाएगा।

(3) सब-पैराग्राफ (1) में उल्लिखित के होते हुए भी जो प्रत्याशी 1 अप्रैल, 1983 के पूर्व ली गई पैराग्राफ 4 के सब पैराग्राफ (1) के अन्तर्गत मैनेजमेंट एकाउटेन्टी परीक्षा के युप 1 में उत्तीर्ण होता है उसे अप्रैल, 1983 को या उसके बाद पैराग्राफ 4 की सब पैराग्राफ (2) के अधीन ली गई परीक्षा में बैठने से छूट मिलती तथा वह शेष दो युपों में प्रत्येक प्रश्न पत्र में न्यूनतम 40 प्रतिशत अंक प्राप्त कर लेता है। जो प्रत्याशी 1 अप्रैल, 1983 में पूर्व की परीक्षा में पैराग्राफ 4 के सब पैरा ग्राफ 1 के अन्तर्गत मैनेजमेंट एकाउटेन्टी परीक्षा के युप II को उत्तीर्ण कर लेना है उसे 1 अप्रैल 1983 को या उसके बाद ली गई पैराग्राफ 4 के सब पैराग्राफ (2) के अन्तर्गत पेपर-3 इक्नामिक्स इनवायरनमेंट एंड जनरल मैनेजमेंट आफ मैनेजमेंट एकाउटेन्टी परीक्षा में बैठने से छूट दे दी जाएगी; तथा उसे परीक्षा में उत्तीर्ण घोषित समझ लिया जाएगा यदि वह प्रश्न-पत्र 4—सिस्टम्स मैनेजमेंट में न्यूनतम 40 प्रतिशत अंक प्राप्त कर ले और उसी युप के सभी प्रश्नपत्रों में कुल अंकों का न्यूनतम 50 प्रतिशत प्राप्त कर ले।

(ई) पैराग्राफ 13 में :

(I) 'शब्द' 'थीसिस' के लिए, जहां कही भी यह शब्द आता हो इसके स्थान पर शब्द 'डिस्टेशन' प्रयोग किया जाए।

(II) सब पैराग्राफ (3) में, और उल्लेख करते हुए कि क्या कार्य देखे गए तथ्यों के नए सम्बन्धों के आधार पर है तथा कार्य किस प्रकार से जनरल एडवांसमेंट आफ नालेज की ओर सुकाता है शब्दों को मिटा दिया जाये।

(एफ) पैराग्राफ 15 में, 'थीसिस' शब्द के लिए शब्द 'डिस्टेशन' का प्रयोग किया जाये।

(III) शैड्यूल 'डी' में

(ए) वर्तमान शीषक के लिए, शीषक 'पोस्ट-ग्रेजुएट ट्रेनिंग इन कार्पोरेट मैनेजमेंट' प्रयोग किया जाएगा।

(बी) पैराग्राफ 1, 2, तथा 3 के लिए निम्नलिखित का प्रयोग किया जाये, यथा;

1. कार्पोरेट मैनेजमेंट कोर्स

कार्पोरेट मैनेजमेंट कोर्स के अन्तर्गत थ्यरेटिक, नालेज तथा ट्रेनिंग और समुचित रूप से स्टिफिकेट उन प्रत्याशियों को प्रदान किया जाएगा जो उसे उत्तीर्ण करेंगे, जैसी व्यवस्था की गई है तथा वे डी० सी० एम० (आई० सी० ए०) अक्षरों को अपने नाम के बाद लिख सकते हैं।

2. एडमिनिस्ट्रेशन

रेगुलेशन 152 में उल्लिखित के होते हुए भी कार्पोरेट मैनेजमेंट कोर्स पोस्ट ग्रेजुएट कोर्स कमेटी जो कौसिल बारा इसी उद्देश्य के लिए नियुक्त की गई है (जिसका उल्लेख इस प्रभुसूची में कमेटी के रूप में किया गया है) के अधीन होगा, जिसके क्रियाकलापों के अन्तर्गत परीक्षा लेना। उसके लिए प्रवेश परीक्षकों की नियुक्ति तथा चयन, प्रत्याशियों के मार्ग दर्शन के लिए पुस्तकों को निर्धारित करना, परिणामों की घोषणा करना और अन्य सम्बद्ध कार्य है।

3. परीक्षा में प्रवेश

(1) किसी भी प्रत्याशी को तब तक कार्पोरेट मैनेजमेंट कोर्स परीक्षा में प्रवेश नहीं दिया जाएगा जब तक कि वह कार्पोरेट मैनेजमेंट कोर्स परीक्षा में बैठते समय सदस्य न हो।

(2) परीक्षा में बैठने के लिए प्रत्याशी को प्रत्येक ग्रुप या प्रत्येक पार्ट के लिए जैसा भी कौसिल समय-समय पर निर्धारित करें, कीम देनी होगी जो दो साँ स्थियों से अधिक न हो।

(सी) पैराग्राफ 4 के लिए निम्नलिखित को जोड़ लिया जाए, यथा;

4. प्रश्नपत्र तथा सिलेबस

(1) 1 अक्टूबर, 1982 से पूर्व ली जाने वाली कार्पोरेट मैनेजमेंट परीक्षा के लिए प्रत्याशी निम्नलिखित दो पार्ट्स में आने वाले विषयों में परीक्षा देगा।

पार्ट-1

| | |
|---|---------|
| प्रश्न-पत्र—1—दि द्यू यमन फैक्टर इन मैनेजमेंट | 100 |
| प्रश्न-पत्र—2—प्रोडक्शन एंड प्रोडक्टिविटी मैनेजमेंट | 100 |
| प्रश्न-पत्र—3—मार्केटिंग मैनेजमेंट | 100 |
| प्रश्न-पत्र—4—फाइनेंसिशल मैनेजमेंट | 100 |
| प्रश्न-पत्र—5—टैक्स मैनेजमेंट | 100 |
| | 500 अंक |

पार्ट—2

| | |
|---|---------|
| प्रश्न-पत्र—1—आर्गनाइजेशन एंड मैनेजमेंट डेवलपमेंट | 100 अंक |
| प्रश्न-पत्र—2—मैनेजमेंट कन्ट्रोल | 100 अंक |
| प्रश्न-पत्र—3—मैनेजमेंट प्लानिंग | 100 अंक |
| प्रश्न-पत्र—4—ध्योरी आफ प्लानिंग | 100 अंक |

| | |
|--|---------|
| सैम्प्रण 2—प्रैविट्स आफ प्लानिंग | 100 अंक |
| सैम्प्रण 3—मैनेजमेंट प्लानिंग फार प्लिनिंक | 100 अंक |
| इन्टरप्राइजेज | 100 अंक |

प्रश्न-पत्र—4—मैनेजमेंट आडिट 600 अंक

केस स्टडी प्रोजेक्ट

शेष्यूल 'डी' पैराग्राफ 4 के पार्ट-1 तथा 2 का पाठ्य त्रैम अग्रिमत रहेगा तथा इसलिए उसको यहां नहीं दिया जा रहा है।

(2) 1 अक्टूबर, 1982 को या उसके बाद ली गई कार्पोरेट मैनेजमेंट परीक्षा के लिए प्रत्याशी को निम्नलिखित दो ग्रुपों में परीक्षा देनी होगी, यथा :

| |
|--|
| ग्रुप-1 प्रश्नपत्र—1—आर्गनाइजेशन बिहेवियर एड इलानिंग |
| प्रश्न-पत्र—2—मैनेजमेंट कन्ट्रोल एंड मैनेजमेंट आडिट |
| ग्रुप-2 प्रश्नपत्र—3—प्रोडक्शन एंड प्रोडक्टिविटी मैनेजमेंट |
| प्रश्न-पत्र—4—मार्केटिंग मैनेजमेंट |

ग्रुप—1

प्रश्नपत्र—1 आर्गनाइजेशनल बिहेवियर एड प्लानिंग

उद्देश्य तथा क्षेत्र : इस प्रश्नपत्र का उद्देश्य विद्यार्थियों को बिहेवियरियल साइनेज की उन धारणाओं में निरीक्षण करना है, जो मैनेजमेंट की विभिन्न प्रक्रियाओं को प्रमाणिकता है इसका दूसरा उद्देश्य विद्यार्थी को कार्पोरेट प्लानिंग प्रोसेज की न्यू-यॅक्सेस की जानकारी दिलाना है।

(ए) मैनेजिंग में ह्यूमन फैक्टर : उपयोगिता

दि बेसिक कानेट आफ ह्यूमन बिहेवियर इन वर्क सिच्यूरेन्ट—मोटिवेशन; मोरल एंड प्रोक्टिविट—बिहेवियर आफ इडिविजुल एंड ग्रुप्स—फोरमल एंड इनफारमल ग्रुप्स—एनाटामी आफ लीडरशिप—सोशियो माइक्रोलाजीकल डाक्टेसनस आफ सुपरवीजन (लीडरशिप)---स्टाइल आफ लीडरशिप एंड देवर डम्पैक्ट आरान एम्पलाई मारल एंड प्रोडक्टिविटी—पार्टिसिपेटिव मैनेजमेंट—मैनेजमेंट आफ चेंज—ग्रप डाइनेमिक्स

(टी) आर्गनाइजेशनल प्रानालिसिस :

आर्गनाइजेशन प्रोसेस—एक्टिविटी एनालिसिस—प्रथारिटी स्ट्रॉक्चर स्पान आफ सुपरविजन

(सी) भारत में मैनेजमेंट आफ लेबर रिलेशन

यूनियनें और लैंकिट्व बार्गेंसिंग—कन्सलटेटिव मैनेजमेंट—मैनेजमेंट में कर्मचारियों का हिस्सा।

(डी) प्रोसेस आफ प्लानिंग

कारपोरेट प्लानिंग—इवेलुयेशन आफ अल्टरनेटिव्स—फीड बैक—सेटिंग आबजैक्ट्स—मैनिंगफूल आबजैक्ट्स की विशेषताएँ—दि इम्प्रेंट्स आफ ग्रोथ—सलैक्टिंग दि ग्रोथ टारगेट—प्लानिंग के सम्बन्ध में कम्पनियों की मजबती तथा कमजोरी—स्ट्रैटेजिक एनवायरल मेटल एप्राइजल—गेदारिंग एड सिप्पीसाइजिंग इनफारमेशन—मेथड्स आफ फोरकास्टिंग—मेजरिंग दि डिस्पर्शन आफ फोरकास्टिंग एरस।

(ई) मक्के कट्टी : बक्स मेजरमेंट—आर्गनाइजेशन लंड मैक्स्टम
स्टॉटी :

डेवलपमेंट आफ प्लानिंग परम्पराकृतव लाग रेज़ एंड शार्टरेज प्लानिंग—डाइवर्सिफिकेशन स्ट्रैटेजी—साइर्जी—डेवलपिंग लांग रेज प्लान—प्रोग्राम बजटिंग—रिसर्च बजटिंग—पीरियड बजटिंग मैनेजमेंट ब्राइ आब्जे किट्टम।

(एफ) प्लानिंग इन्वायरनमेंट

दि सोशियो—इन्वायरनमेंट फैक्टर्स इन्फ्लेयरियल मैनेजरियल प्लानिंग।

(जी) प्रोबलम्स गणियाज इनवाल्विंग परम्पराकृतव प्लानिंग

1. परमोशन आफ न्यू बिजनिस : फ्लोटेशन आफ ए प्रमाणियरी कम्पनी, फ्लोटिंग ए न्यू बेचर अंडर फारेन कोलाबोरेशन।

2. लोकेशन : एनालिसिस आफ प्रोबलम्स इनवाल्विंग लोकेशन आफ प्रोडक्शन यूनिट्स, मार्केटिंग, मर्किंग। डिस्ट्रिब्यूशन यूनिट्स, प्रोक्योरमेंट सेन्टर्स, मेंटीनेस मेन्टर्स आदि।

3. एक्सप्रेशन थू डाइवर्सिफिकेशन : बटिकल एंड हारी-जेन्टल एक्सप्रेशन—एक्सप्रेशन एंड डीसेट्रॉल इंजेन्नर—एक्सप्रेशन थू कोलोबोरेशन—एक्सप्रेशन एंड मैनेजमेंट एक्सप्रेशन—एक्सप्रेशन थू मर्जर एंड एमलगामेंशन-लीगल प्रोवीजन्स गवर्निंग एमलगामेंशन—एक्सप्रेशन एंड पब्लिक पालिसी।

4. स्टैगनेशन एंड आब्सोलेसेस. प्रोबलम्स आफ मार्केटिंग मीश्रोफिया—प्रोबलम्स आफ मैनेजरियल आन सोलेसेंस प्रोडक्ट। टेक्नालोजी। यूजेज आवसोलेसेस—प्रोबलम्स आफ फाइनेशियल मीयोफिया।

5. कन्सोलिडेशन : स्ट्रीम लाइनिंग आफ आपरेशंस आफ प्रोडक्ट लाइन, कंट्रोल इन्फार्मेशन मिस्टम्स।

6. रिहैबिलिटेशन : एवटिंग इमीनेट फेलियर—रिहैबिलिटेशन थू मर्जर—उस कम्पनी का रिहैबिलिटेशन करना जो केल हो चुका हो—रिहैबिलिटेशन थू गवर्नमेंट इन्टरवेशन।

7. पब्लिक सेक्टर एंटरप्राइजेज मैनेजमेंट प्लानिंग की विशेष ममस्यायें।

प्रश्नपत्र—2 : मैनेजमेंट कंट्रोल एंड मैनेजमेंट आडिट

उद्देश्य तथा क्षेत्र :

साईज तथा कम्पलेक्सिटीज के विकास से कंट्रोल तथा परकार-में डैवल्यूयेशन की प्रक्रिया ने आज बड़े विजनिस अंडरटेक्टिंग मैनेजमेंट में विशेष महत्व हासिल कर लिया है। इस प्रश्न पत्र में मैनेजमेंट कंट्रोल तथा मैनेजमेंट आडिट की तकनीकी पर प्रकाश डालता है।

ग्रन्थाग-ए. मैनेजमेंट कंट्रोल

(ए) कंट्रोल की धारणा

कंट्रोल प्रक्रिया—स्ट्रैटेजिक प्लानिंग एवं आपरेशनल कंट्रोल—परिमाप की ममस्यायें—फीड बैक तथा प्रोसिलेशन—कास्ट आफ कंट्रोल।

(बी) रिसार्चिबिलिटी एकाउंटिंग

रिसार्चिबिलिटी मेटर—कास्ट मेटर, प्रोफिट मेटर; इनवेस्टमेंट मेटर।

(सी) ग्राउंड्रो ग्राइंड मिस्टम डिवीजनल कंट्रोल का द्राम्फर प्राइसिंग—रेसीडेशियल इनकम।

(दी) बजटरी कंट्रोल मिस्टम

(ई) स्टैण्डर्ड कास्टिंग, कंट्रोल ट्रूल के रूप में

(एफ) आब्जैक्टिव्स डार्ग मैनेजमेंट

(जी) कंट्रोल प्रोसेस में बिहेवियरल प्रोब्लम्स

(एच) इन्टरनल कंट्रोल इन्टरनल कंट्रोल स्कीम को फार्मलिशन

(आई) भारत में सार्वजनिक यूनिटों में कम्पनिकेशन तथा कंट्रोल की ममस्यायें

को-आइनेशन एवं इन्टरनल कंट्रोल फाइनेशियल एंड कास्ट कंट्रोल बजटिंग एकाउंटिंग एंड आडिट—इलीरेशन राइट लंटेविलिटी—श्राविटी एंड रिसार्चिबिलिटी—मैजरेंट आफ रिजल्ट्स—मिनिस्टरेशियल एंड पार्लियामेंटरी कंट्रोल :

ग्रन्थाग—बी (मैनेजमेंट आडिट)

(ए) मैनेजमेंट आडिट की धारणा—इमकी आवश्यकता तथा क्षेत्र—महत्ता—आपरेशन आडिट।

(बी) आर्गनाइजिंग मैनेजमेंट आडिट फंक्शन—हन्टर डिसिलेनरी एंप्रोच की जरूरत।

(सी) मैनेजमेंट आडिट क्वोच्चनरीज—मैनेजमेंट आडिट की ग्रन्थ तकनीक।

(दी) मैनेजमेंट की अभियं प्रक्रियाओं का रिष्यु—एप्राजल आब्जेक्टिव्स प्लानिंग, आर्गनाइजेशन, कंट्रोल तथा सिस्टम्स। कार्य करने की रीति।

(ई) रिष्यु आफ फंक्शनल एरियाज—परचेज मैनेजमेंट—इन्वेंटरी मैनेजमेंट—प्रोडक्शन मैनेजमेंट—मेल्स मैनेजमेंट—परसोनल मैनेजमेंट एकाउंटिंग एंड फाइनेंस।

(एफ) मैनेजमेंट आडिट रिपोर्ट्स।

ग्रन्थ—II

प्रश्नपत्र—3 : प्रोडक्शन एंड प्रोडक्टिविटी मैनेजमेंट

उद्देश्य तथा क्षेत्र :

इस प्रश्न पत्र का मुख्य उद्देश्य प्रत्याशियों को मूल उत्पादन प्रक्रियाओं से विज्ञ कराना है तथा उन्हें कुल कार्पोरेट मैनेजमेंट प्रोसेस के सम्पूर्ण भाग के रूप में उत्पादन कार्य के परिमाण का मूल्यांकन कराना है। चूंकि यह मात्र एप्रीभियेशन कोर्स है, प्रत्याशियों की विधि या तकनीकी विवरणों में परीक्षा नहीं ली जाएगी। प्रोडक्शन प्रोसेस तथा आर्गनाइजेशन फार प्रोडक्शन—प्रोडक्शन आपरेशन : मैटीरियल प्रोक्योरमेंट एंड कंट्रोल, प्रोडक्शन मिस्टम, क्वालिटी कंट्रोल, मैटीरियल हैण्डिंग : ले आजट

शेड्यूलिंग, प्रामाणिक आदि। ग्रामीणता आक ग्रामरेशंस ग्रिसर्च टेक्नीकल जैसे लाइनर प्रोग्रामिंग, पी० ई० आर० टी०, क्यूडिंग थ्योरी, साइमुलेशन—टेक्नालोजीकल आवसोलेमेंस।

प्रोडक्टिविटी टेक्नीक्स। इनपुट-आउटपुट एनालिसिस। मेजरमेट आप, लेवर एंड कैपीटल प्रोडक्टिविटी—कास्ट बैनीफिट एनालिसिस—लनिंग ग्रंथम—वैल्यू एनालिसिस—मैथड एनालिसिस, मैथड स्टडी टेक्नीक्स—वर्क मेजरमेट टेक्नीक्स।

प्रश्नपत्र—4—मार्केटिंग मैनेजमेंट:

क्षेत्र : प्रत्याशियों को बेसिक मार्केटिंग प्रोसेस के बारे में जानकारी देना तथा उन्हे मार्केटिंग निर्णयों के परिमाण का मूल्यांकन कराना है तथा इस तरह से मार्केटिंग कुल कार्पोरेट मैनेजमेंट प्रोसेस के सम्बूर्ध भाग के रूप में कार्य करती है, के बारे में जानकारी देना है। विक्रय तथा वितरण के विवरण के बजाय मार्केटिंग निर्णयों पर जोर दिया जाये।

(ए) दि मार्केटिंग प्रोसेस इन टर्म आक प्रोडक्ट, ग्राहक चेनल्स, कीमतें, प्रमोशन—तथा वितरण—मार्केटिंग मिक्स।

(बी) मार्केटिंग डिसीजंस

(i) उत्पादन से सम्बन्ध : प्रोडक्शन लाइन पालिसी, प्रोडक्ट डेवलपमेंट, प्राइक्शन क्वालिटी, ब्रांड, प्रोडक्ट आबसोलेंस।

(ii) प्रोसेसिंग से सम्बन्ध : भारतीय पर्यावरण के सन्दर्भ में प्रोसेसिंग की विभिन्न कूटनीति।

(iii) डिस्ट्रिब्यूशन चेनल्स से सम्बन्धित : जनरल बनाम एक्सक्लूसिव डिस्ट्रिब्यूशन, राष्ट्रीय बनाम क्षेत्रीय वितरण, डायरेक्ट सेलिंग बनाम इंटरमीडियेट्स।

(iv) कस्टमर डेवलपमेंट से सम्बन्धित, इस्ट्रिट्यूशनल; रूरल इंडस्ट्रियल आदि, कस्टमर स्ट्रॉकिंगेशन—

(v) लाजिस्टिक्स आक डिस्ट्रिब्यूशन से सम्बन्धित

(vi) स्ट्रेटेजी आक प्रोमोशन से सम्बन्धित :

(सी) मार्केटिंग आडिट : मार्केटिंग उद्देश्यों का विकास करना तथा उन्हें कम्पनी के समस्त उद्देश्यों से जोड़ना।

(डी) पब्लिक सेंटर एंटरप्राइज का मार्केटिंग उद्देश्य।

प्राइसिंग विभिन्नताओं तथा मनमेंद्रों में आने वाले विचार-विमर्श।

(ई) वितरण से सम्बन्धित विशेष विचार-विमर्श—कंट्रोल तथा कोटा की प्रणाली—चेनल्स आक डिस्ट्रिब्यूशन, कोआपरेटिव मेक्टर, सरकारी एजेंसियां—सार्वजनिक क्षेत्र तथा एक्सपोर्ट मार्केटिंग—मार्केटिंग उपभोक्ता उत्पादनों से सम्बद्ध विचार-विमर्श।

(एफ) विज्ञापन तथा सार्वजनिक क्षेत्र के उत्पादन तथा सेवायें मार्केटिंग फंक्शन के आमने-सामने प्रोडक्शन फंक्शन, सार्वजनिक : क्षेत्र में मार्केटिंग फंक्शन का कास्ट बैनीफिट एनालिसिस। पब्लिक सेंटर प्रोडक्ट्स तथा सर्विसेज के 'कार्पोरेट इमेज' का मूल्यांकन।

45. कार्पोरेट मैनेजमेंट परीक्षा उन्नीण करने के लिए अपेक्षाएं

(I) (i) 1 अक्टूबर, 1982 के पूर्व कार्पोरेट मैनेजमेंट कोर्स तीन भाग का होगा। भाग-I तथा II में पैराग्राफ 4 (1) में विनिर्दिष्ट निर्धारित विषयों में लिखित परीक्षा है तथा भाग III के अन्तर्गत कमेटी द्वारा विनिर्दिष्ट किसी एक क्षेत्र में औपचारिक वार्तालाप है।

(II) सब-पैराग्राफ (1) (i) के अन्तर्गत कार्पोरेट मैनेजमेंट की परीक्षा के लिए प्रत्याशी को सामान्य रूप से पार्ट तथा पार्ट II के अधीन लिखित परीक्षा में उत्तीर्ण होना चाहिए यदि वह प्रत्येक प्रश्न पत्र में न्यूनतम 40 प्रतिशत अंक प्राप्त करता है और उस भाग के सभी प्रश्नपत्रों में कुल अंकों का न्यूनतम 50 प्रतिशत प्राप्त करता है।

बाशर्ते कि कमेटी अपने विवेक पर एक या अधिक प्रश्नपत्रों में न्यूनतम पांस अंकों को घटा दे तथा कुल अंकों के भाग में पांच अंक तक कम कर दे।

(III) जिस प्रत्याशी ने उपरोक्त सब-पैराग्राफ 1 (2) के अधीन पार्ट-II परीक्षा को उत्तीर्ण किया है वह यदि II के अन्तर्गत औपचारिक वार्तालाप जमा करायेगा जो निम्नलिखित के अनुसार होगी।

शेड्यूल 'डी' के वर्तमान पैराग्राफ 4 का भाग-III अपरिवर्तित रहेगा अर्थात् उसे यहां नहीं दिया जा रहा है।

(IV) उपरोक्त सब-पैराग्राफ (1) (1) के अन्तर्गत पार्ट-I व पार्ट-II में प्रवेश लेने वाले प्रत्याशी को सम्बन्धित परीक्षाओं के शुरू होने से कम से कम छह माह पहले पंजीकरण के लिए आवेदन करेगा।

(V) जिस प्रत्याशी ने उपरोक्त सब-पैराग्राफ (1) (ii) के पार्ट-I तथा पार्ट-II को उत्तीर्ण किया है उसे पाठ्यक्रम के पार्ट-II में तभी जाने दिया जाएगा जब वह स्टडी प्रोजेक्ट केस को जमा करायेगा।

2 (i) 1 अक्टूबर, 1982 को या उसके पश्चात् कार्पोरेट मैनेजमेंट कोर्स के अन्तर्गत दो भाग होंगे। भाग-I में पैराग्राफ 4 (2) में निर्दिष्ट निर्धारित विषयों में व्योरीटिकल परीक्षा होगी तथा भाग II के अन्तर्गत प्रैक्टिकल ट्रेनिंग और डिस्टेंशन का जमा कराना है।

(ii) उपरोक्त सब-पैराग्राफ 2 (i) के अन्तर्गत कार्पोरेट मैनेजमेंट के लिए प्रत्याशी सामान्य रूप से उत्तीर्ण समझा जाएगा यदि वह दोनों ग्रुपों में साध-साध पास होता है या एक परीक्षा में एक ग्रुप में तथा शेष ग्रुप में किसी भी परवर्ती परीक्षा में उत्तीर्ण हो जाता है तथा एक ही बार परीक्षा में ग्रुप के प्रत्येक प्रश्नपत्र में न्यूनतम 40 प्रतिशत अंक प्राप्त कर लेता है।

बाशर्ते कि कमेटी अपने स्वेच्छा से एक या तीन प्रश्नपत्रों में एक या अधिक प्रश्नपत्रों में कम से कम पांस अंकों को तीन अंकों तक घटा दे तथा कुल अंकों में पांच अंकों तक कम कर दे।

3. कमेटी अपने स्वेच्छा पर परीक्षा में प्रत्याशियों के अंकन के लिए 7 प्लाईट स्केल आक मैटिंग की प्रणाली को (असारण) ए० बी० सी० डी० ई० व एफ० (बहुत कमजोर) को

स्वीकार कर सकती है तथा उम प्रक्रिया में सब-पैरा ग्राफ (1 तथा) (2) में किसी भी बात के होते हुए भी ग्रुप में उत्तीर्ण होने के लिए न्यूनतम ग्रेड अपेक्षा ग्रुप के प्रत्येक प्रश्नपत्र में 'भी' ग्रेड प्वाइट होगा तथा 'बी' ग्रेड प्वाइट औसत उस ग्रुप के समस्त प्रश्नपत्रों के लिए ग्रेड प्वाइट एवरेज को निम्नलिखित तरीके से आका जाएगा । 0—6, ए—5, बी—4, सी—3, डी—2, एफ—०, बार्न्य, बार्न्य के पुनः जहा किसी ग्रेड प्वाइट एवरेज का परिणाम दशमलव में आता हो वहा ५ या उसके ऊपर के फ्रेक्शन को १ मान लिया जाएगा ।

4. सब-पैरा ग्राफ (1) तथा (2) में किसी भी बात के होते हुए भी जिम प्रत्याशी ने १ अक्टूबर, १९८२ को या इसके पूर्व कार्पोरेट मैनेजमेंट परीक्षा को भाग-१ में उत्तीर्ण किया है उसे १ अक्टूबर, १९८२ को या उसके बाद की नी जाने वाले पैरा-ग्राफ ४ के सब-पैरा ग्राफ (2) के अन्तर्गत परीक्षा से छूट मिलेगी तथा उसे परीक्षा में उत्तीर्ण घोषित गमज्ञा जाएगा यदि वह ग्रुप में प्रत्येक प्रश्नपत्र में कम से कम ४० प्रतिशत अंकों का न्यूनतम ५० प्रतिशत अंक प्राप्त कर ले । इसी तरह यदि कोई प्रत्याशी १ अक्टूबर, १९८२ के पूर्व ली गई पैरा ग्राफ (4) के सब-पैरा-ग्राफ (1) के अन्तर्गत ली गई कार्पोरेट मैनेजमेंट परीक्षा के पार्ट-१ में पास हो जाता है उसे १ अक्टूबर १९८२ को या उसके बाद की नी गई परीक्षा पैरा-ग्राफ ४ के सब-पैरा-ग्राफ (2) के अन्तर्गत कार्पोरेट मैनेजमेंट परीक्षा में बैठने की छूट मिलेगी । तथा वह परीक्षा में सफल उत्तीर्ण घोषित माना जाएगा यदि वह शेष ग्रुप के प्रत्येक प्रश्नपत्र में न्यूनतम ४० प्रतिशत अंक तथा उसी ग्रुप के सभी प्रश्नपत्रों में न्यूनतम ५० प्रतिशत अंक हासिल कर ले ।

5. जो प्रत्याशी उपरोक्त पैरा-ग्राफ ४ (1) के अन्तर्गत पार्ट-१ परीक्षा को उत्तीर्ण कर लेता है उसे पैरा-ग्राफ ४ (1) के अन्तर्गत कोर्स के पार्ट-१ में जाने की अनुमति तभी दी जाएगी जब वह केस स्टडी प्रोजेक्ट को जमा करा दे ।

(झी) पैरा-ग्राफ ४ में निम्नलिखित को उस में जोड़ दिया जाएगा : यथा :

(३) लिखित परीक्षा को उत्तीर्ण करने वाला प्रत्याशी को समुचित फार्म में प्रमाणपत्र दिया जाएगा ।

4 (1) इस बात की सूचना प्राप्त करने के लिए कि प्रत्याशी के किसी विशेष प्रश्नपत्र या प्रश्नपत्रों की परीक्षा में उत्तर की जांच कर दी गई है तथा प्रत्याशी को अक्ष देदिए गए हैं जो अंतिम परीक्षा के परिणामों के घोषणा के एंट महं ने के भ तर उसके जमा करने पर होगी, इसके लिए किसी एक या समस्त प्रश्नपत्रों के लिए एक आवेदन प्रस्तुत किया जाये जिसके साथ में तीस रुपये की फीस भी हो ।

(ii) यह फीस केवल इस बात की जांच करने के लिए होगी कि क्या किसी विशेष प्रश्नपत्र या प्रश्नपत्रों में प्रत्याशी के प्रश्नों की जांच की गई है और उसमें अंक देदिए गए हैं अथवा नहीं । इस बात के लिए नहीं कि उत्तरों के लिए पुनः परीक्षा नी जाये ।

(iii) प्रत्याशी को किसी प्रश्न या सेक्षन के प्रश्न पत्र के अंक नहीं भेजे जायेंगे ।

(iv) यदि कथित जांच के बाद यह साबित हो जाता है कि परीक्षण में वृद्धि हुई है या अंकों को जोड़ने में गलती की गई है तो जांच की फीस पूरी की पूरी प्रत्याशी को लौटा दी जाएगी ।

(ई) पैरा-ग्राफ-१२ के सब-पैरा-ग्राफ (1) में शब्द उस कोर्स के भाग II के अन्तर्गत इन शब्दों अक्षरों तथा कोष्ठकों को लिया जाये ।

पैरा-ग्राफ; ४-१० के सब-पैरा-ग्राफ (iii) के अन्तर्गत ।

(एफ) पैरा-ग्राफ १२ के बाद निम्नलिखित को जोड़ा जाये, यथा :

13. प्रैक्टिकल ट्रेनिंग (कार्पोरेट मैनेजमेंट कोर्स) (भाग-II)

(1) १ अक्टूबर, १९८२ के बाद प्रत्याशी उस आर्ग-नाइजेरिया में दो वर्ष की अवधि के लिए प्रैक्टिकल ट्रेनिंग पर जायेगा जिसे कमेटी इसके लिए स्वीकृत करेगी तथा जो एतद-पश्चात शर्तों को सन्तुष्ट कर सके, को उसे निर्धारित रूप से प्रमाणपत्र दिया जाएगा ।

(2) कमेटी उन संस्थानों की सूची तैयार करेगी जो एतद-पश्चात उल्लिखित प्रैक्टिकल ट्रेनिंग के लिए आम स्वीकृत हो ।

(3) सब-पैरा-ग्राफ (1) में निर्दिष्ट सर्टिफिकेट को प्राप्त करने के लिए यदि प्रत्याशी स्वयं उत्तीर्ण करना चाहता है तो, उसे कम से कम दो वर्ष पहले अपने उस आशय का आवेदन-पत्र अग्रिम रूप में प्रस्तुत करना होगा ।

(4) आवेदनपत्र के साथ में एक सौ रुपये का पंजीकरण शुल्क भी संलग्न हो जो लौटाया नहीं जाएगा केवल तभी लौटाया जाएगा जब आवेदन अस्वीकृत हो ।

14. डिस्सरेटेशन :

(1) कमेटी द्वारा बताई गई २ वर्ष की प्रैक्टिकल ट्रेनिंग की समाप्ति के बाद प्रत्याशी विषय के ऊपर एक डिस्सरेटेशन, ट्रेनिंग के पूरा करने की तिथि से ९ माह के भीतर कमेटी की स्वीकृति के लिए जमा करा सकता है । बार्न्य कमेटी समुचित मामलों में डिस्सरेटेशन को जमा कराने की अवधि को अधिकतम तीन माह तक बढ़ा सकती है ।

(2) डिस्सरेटेशन के साथ एक सौ पचास रुपये का शुल्क भी जमा करना होगा जो लौटाया नहीं जाएगा ।

(3) प्रत्याशी अपनी ट्रेनिंग तथा रिसर्च के परिणामों को एकत्रित करने के डिस्टर्टेशन की टाइप की हुई या मुद्रित का तीन कापियां अंग्रेजी में जमा करायेगा ।

(4) पुनः प्रत्याशी इस बात का वक्तव्य भी प्रस्तुत करायेगा कि किन श्रोतों से उसका सूचनाये प्राप्त की है तथा उसने किसी भी मात्र दूसरों के कार्य के आधार पर कार्य किया है तथा इस बात का भी उल्लेख करेगा कि उसके कार्य अथवा कार्यों का कौन सा भाग अवैध जनल है ।

(5) कमेटी उस डिस्सरेटेशन को, इस बात के लिए, क्या यह डिस्मर्टेशन एक उच्च कोटि का है और यदि हो तो किस तरह का या क्या इसे रद्द कर दिया जाये, उन रेफरीज के पास भेजेगी जो कमेटी द्वारा उसी उद्देश्य के लिए नियकत किए गए हैं ।

(6) यहि प्रत्याशी अपराक्षत सब पैराग्राफ (1) में निर्धारित समय के भीतर डिस्टर्णेशन को जमा नहीं करा पाता या उस बढ़े हुए समय के भीतर जिसे कमेटी ने दिया है में जमा नहीं करा पाता तो प्रत्याशी का प्रैविटिकल ट्रेनिंग के लिए पंजीकरण रद्द कर दिया जाएगा।

बशर्ते कमेटी अपनी स्वेच्छा पर पंजीकरण का नवीकरण कर सकती है, जिसके लिए प्रत्याशी द्वारा एक आवेदन करता होगा तथा साथ में एक सौ रुपा का शुल्क भी जमा कराना होगा जिसे वापस नहीं किया जाएगा। केवल उसी मामले में जहां आवेदन पर विचार नहीं किया है तथा इस तरह के नवीकरण में प्रत्याशी द्वारा पहले में लिया गया प्रशिक्षण काल को उस शेड्यूल के पैराग्राफ 13 (1) में वर्णित प्रैविटिकल ट्रेनिंग के लिए जोड़ा जाएगा।

15. साक्षात्कार (इटरव्यू)

प्रत्याशी को उस इटरव्यू बोर्ड के सामने साक्षात्कार देना होगा जिसे कमेटी ने उस निमित्त नियुक्त किया है।

16. प्रमाण पत्र देना जिस प्रत्याशी ने प्रैविटिकल ट्रेनिंग को पूरा कर लिया जा जिसका डिस्टर्णेशन स्वीकृत हो चुका हो तथा जो साक्षात्कार को सफलतापूर्वक के दिया हो, को समुचित रूप में प्रमाणपत्र दिया जाएगा।

17. ट्रेनिंग के रिकार्ड

प्रत्याशी द्वारा दी गई ट्रेनिंग के विवरणों का पूरा रिकार्ड उसके द्वारा तैयार किया जाएगा और उसकी एक प्रीत समय-समय पर कमेटी को भेजी जाएगी।

18. परामर्शदाता, बोर्ड

(1) कमेटी एक एडवाइजरी बोर्ड की नियुक्ति करेगी जिसमें पात्र में अधिक व्यक्ति न हो, जो कमेटी को सिलेक्शन परीक्षा, प्रैविटिकल ट्रेनिंग तथा कार्योरिट मैनेजमेंट से सबधित अन्य विषी भी मामले में परामर्श देना।

(2) एडवाइजरी बोर्ड के सदस्य कौमिल द्वारा पारित याचिक भना तथा दैनिक भना ग्रहण वरने के लिये ग्राह्य होंगे।

XV शेड्यूल 'डी' के आदनिम्नलिखित शेड्यूल को जो, दिया जाएगा जो 1 अक्टूबर, 1982 में प्रभावी होगा, यथा—

शेड्यूल 'ई'

टैक्स मैनेजमेंट में पोस्ट श्रेण्योट ट्रेनिंग

1. टैक्स मैनेजमेंट कोर्स

(1) टैक्स मैनेजमेंट कोर्स के भीतर श्योरिटिकल ट्रेनिंग (पार्ट-1) तथा प्रैविटिकल ट्रेनिंग (पार्ट-2) कार्य होंगे दो भाग उन प्रत्याशियों का दिये जायेंगे जो उन्हें उन्नीण करेंगे, जिनका उल्लेख एतद पश्चात किया गया है।

(2) जिस प्रत्याशी ने पार्ट I तथा पार्ट II को उत्तीर्ण कर लिया है उसे समुचित रूप में प्रमाणपत्र दिया जाएगा।

तथा वह अपने नाम के पीछे डी० टी० एम० (आई० सी० प०) अक्षर लिख मर्ता है।

2. ग्राइमिनिस्ट्रैशन

टैक्स मैनेजमेंट 15.2 के होते हुए भी टैक्स मैनेजमेंट कोर्स कौसल द्वारा उग निमित्त नियुक्त की गई पोस्ट श्रेण्योट कोर्स कमेटी के श्रधीन होगा (जिसका उल्लेख इस अनुसूची में "कमेटी" के स्पष्ट में किया गया है) जिसके कार्य कलापों के अन्तर्गत परक्षा लेना उसके लिये प्रवेश परीक्षाको की नियुक्ति तथा चयन प्रत्याशियों के मार्ग दर्शन के लिये पुस्तकों को निर्धारित करना, परिणामों की घोषणा करना तथा अन्य सम्बद्ध कार्य है।

3. परक्षा में प्रवेश (टैक्स मैनेजमेंट कोर्स पार्ट-I)

(1) किसी भी प्रत्याशी को टैक्स मैनेजमेंट परीक्षा में तब तक प्रवेश नहीं दिया जाएगा जब तक कि टैक्स मैनेजमेंट परीक्षा (पार्ट-I) में प्रवेश लेते समय वह सदस्य न हो।

(2) परीक्षा में प्रवेश पाने के लिये प्रत्याशियों को प्रत्येक ग्रुप के लिये कास देनी होगी, जिसे कौमिल समय-समय पर निर्धारित वरे, तथा जो दो सौ रुपये से अधिक न होगी।

4. प्रश्न पत्र तथा पाठ्यक्रम

(1) टैक्स मैनेजमेंट की परीक्षा के लिये प्रत्याशी को निम्नलिखित दो ग्रुपों में परीक्षा नी जाएगी।

ग्रुप I प्रश्न पत्र 1 थोरी एड प्रैविटिकल आफ टैक्स मैनेजमेंट परक्षा (पार्ट-I)

ग्रुप II प्रश्न पत्र 3 डायरेक्ट टैक्स (2)

प्रश्न पत्र 4 इनडायरेक्ट टैक्स

विस्तृत उद्देश्य

(1) कल्निमटेन्ट विश्व दि श्रोवर राइडिंग आइजेशिटव आफ पोस्ट श्रेण्योट कोर्स, टैक्स मैनेजमेंट कोर्स टैक्सेशन के व्यावहारिक तथा क्रियात्मक सभी पहलुओं में विशिष्ट ज्ञानोपाजन के लिये एक दृष्टि विषयक अर्थ प्रदान करना है।

(2) जहां तक सभव हो सके समस्याओं के ऊपर बल दिया जाएगा जिसमें मैनेजमेंट नीति निर्धारण तथा प्लानिंग, टैक्सेशन की प्रैविटम का आयोजन करना तथा व्यवस्था करना है।

ग्रुप-I

प्रश्नपत्र I थोरी एड प्रैविटिकल आफ टैक्सेशन

सेक्षन-1

हिस्टोरिकल प्रेस्पोकिटव—क्लासीकल, नीयो-क्लासिकल वे अन्तर्गत टैक्सेशन प्रणाली का विवरण तथा विकास तथा आधुनिक स्कूल—भारत में टैक्स प्रणाली का सामान्य ढाचा-मवधानिक ढाचा-भारत में फिस्कल तथा आर्थिक नीति भारत में प्लानिंग तथा उसमें टैक्स स्ट्रक्चर तथा पालिस ज

का आपसी संबंध—फाइनेंसियल प्लानिंग तथा मैनेजमेंट डिसीजन मैकिंग से टैक्सेशन का आपसी संबंध। विश्व में विशाल टैक्स प्रणाली का तुलनात्मक अध्ययन।

सेक्षण II

टैक्स प्रैक्टिस का आगानाईंजिंग तथा मैनेजिंग (पब्लिक प्रैक्टिस तथा संनियर टैक्स मैनेजर में कार्य महित) टैक्स प्रैक्टिस तथा टैक्स मैनेजर के कार्य वा विलेविरियल एस्पैक्टस

आचार न ति संबंधी तथा टैक्स प्रैक्टिस

प्रश्न पत्र : 2 : परोक्ष कर [डायरेक्ट टैक्स (1)]

इस प्रश्न पत्र के अन्तर्गत आयकर (जैसे आयकर अधिकार तथा कम्पनीज (प्रैफिट्स) अधिकार अधिनियम तथा अन्य कर जो आय के कर के लिये अपेक्षित हैं तथा जो समय-समय पर लागू किये गये हों) से संबंधित समस्त कानून शामिल हैं।

नोट: प्रत्याशियों में निम्नलिखित की अपेक्षा की जाती हैं

(1) उपरिलिखित क्षेत्र में अच्छा ज्ञान

(2) स्थितियों के मुताबिक विनिर्दिष्ट समस्या क्षेत्रों में दक्ष ज्ञान को लागू करने के लिये विश्लेषण संबंधी पहुंच

(3) सम्बद्ध स्तरों, केस लॉ तथा प्रकाशित प्रशासकीय संकुलरों का यथोचित ज्ञान तथा

(4) टैक्स प्लानिंग के एरिया का अच्छा ज्ञान।

प्रश्न पत्र III : प्रत्यक्ष ... [डायरेक्ट] (2)

सेक्षण-1

इस सेक्षण के अन्तर्गत प्रत्यक्ष करों के विशेष पहलुओं का अध्ययन विया जाएगा जिसमें विदेशी सहायता तथा डबल टैक्सेशन को रोकना/अनुतोष व्यवस्थाये शामिल हैं:

सेक्षण-II

इस सेक्षण के अन्तर्गत आय (जैसे धनकर, उपहार कर तथा इस्टेट ड्यूटी एक्ट) के अतिरिक्त प्रत्यक्ष कर विधियां तथा समस्त अन्य प्रत्यक्षकर विधियां (आय के अतिरिक्त) जैसा समय-समय पर लागू हो आयेंगी।

नोट: प्रत्याशियों से निम्नलिखित अपेक्षा की जाती है—

(1) उपरिलिखित क्षेत्र में दक्ष अनुभव

(2) स्थितियों के अनुसार विनिर्दिष्ट समस्या क्षेत्रों में दक्ष ज्ञान को लागू करने के लिये विश्लेषण संबंधी पहुंच।

(3) सम्बद्ध स्तरों, केस लॉ तथा प्रकाशित प्रशासकीय संकुलरों का पर्याप्त ज्ञान और

(4) टैक्स प्लानिंग के क्षेत्रों का अच्छा ज्ञान।

प्रश्न पत्र-III : परोक्षकर (इन डायरेक्ट टैक्स)

इन प्रश्नाव के अन्तर्गत परोक्ष करों वाले समस्त केन्द्रीय कानून आते हैं (यथा कस्टम्स, एक्साइज ड्यूटी और सेल्स टैक्स तथा समय-समय पर लागू किये गये अन्य परोक्ष कर।)

नोट: प्रत्याशियों में निम्नलिखित की अपेक्षाएँ हैं—

(1) उपरिलिखित क्षेत्र में अच्छा कार्य अनुभव तथा

(2) सम्बद्ध स्तरों और केम नाज का पर्याप्त ज्ञान।

5. टैक्स मैनेजमेंट परोक्ष को उत्तरण नहीं के लिए अपेक्षाएँ

(1) टैक्स मैनेजमेंट परोक्षा के लिये किसी प्रत्याशी को उत्तीर्ण घोषित समझा जाएगा यदि वह दोनों ग्रुपों के साथ-साथ उत्तीर्ण कर ले अथवा एक परीक्षा में एक ग्रुप तथा शेष ग्रुप को परवर्ती परीक्षा में उत्तीर्ण कर ले और एक ही बार उस ग्रुप की प्रत्येक परीक्षा प्रश्न पत्र में न्यूनतम 40% तथा उसी ग्रुप में दोनों प्रश्नपत्रों में कुल अको का न्यूनतम 50% प्राप्त कर ले।

बाश्ते कि कमेटी अपनी स्वेच्छा पर न्यूनतम उत्तीर्ण अको को तीन अंकों तक एक या अधिक प्रश्नपत्रों में तथा कुल अंकों के योग में पांच अंकों तक कम कर सकती है।

(2) कमेटी अपनी स्वेच्छा पर परीक्षा में प्रत्याशी के इवैल्यूसेयान के लिये 7 प्वाइंट स्कोल आफ ग्रेडिंग को ले सकती है और (अमाधारण) ए, बी, सी, डी, ई, एफ (बहुत कमजोर) तथा उस प्रक्रिया में सब-पैराग्राफ (1) तथा

(2) में किसी भी बात के होते हुए भी ग्रुप में उत्तीर्ण होने के लिये न्यूनतम ग्रेड अपेक्षा ग्रुप के प्रत्येक प्रश्नपत्र में 'सी' ग्रेड प्वाइंट होगा तथा 'बी' ग्रेड प्वाइंट औसत उस ग्रुप के समस्त प्रश्न पत्रों के लिये होगा। ग्रेड प्वाइंट एवरेज को निम्नलिखित रूप में रखा जाएगा: ए-6, ए-5, बी-4, सी-3, डी-2, ई-1 तथा एफ-गृन्ध। बाश्ते कि पुन जहां किसी ग्रेड प्वाइंट वा औसत परिणाम दर्शान्वय में हो, वहां 5 या उससे अधिक के फैक्शन को 1 मान लिया जाएगा।

6. परीक्षाएँ लेना

(1) परीक्षाएँ कौसिल द्वारा निर्देशित समय अंतर रीति तथा समय और स्थान पर ली जाएगी।

(2) परीक्षा की तिथि तथा स्थान और अन्य विवरणों की भारत सरकार के राजपत्र में घोषणा की जाएगी।

(3) इस अनुसूची के अंतर्गत प्रथम परीक्षा कौसिल द्वारा निर्दिष्ट तिथियों को दी जाएगी।

7. परीक्षा में प्रवेश के लिए आवेदन

परीक्षा में प्रवेश के लिए आवेदन निर्धारित फार्म के ऊपर करना होगा जिसकी एक प्रति सेकेटरी के कार्यालय से प्राप्त की जा सकती है तथा जो निर्धारित फीम के साथ इस प्रकार में प्रेषित की जाये कि वह कौसिल के पास उसके द्वारा बताये गये अनुदेशों पर पहुंचे।

8. फीस की वापसी

(1) जिस प्रत्याशी को प्रवेश मिल जाता है उसके द्वारा जमा करायी गई फीस लौटाई नहीं जाएगी केवल सब—पैराग्राफ (2) में उल्लिखित व्यवस्थाओं को होड़।

(2) जहां प्रत्याशी अपनी फीस को आगामी परीक्षा के लिए हस्तांतरित करने के लिए इस आशय की प्रार्थना करता है कि किन्हीं अपरिहार्य कारणों से वह परीक्षा में नहीं बैठ सकता, तो कौसिल, प्रत्याशी द्वारा दी गई फीस को उसी समुचित स्तर पर आगामी परीक्षा के लिए हस्तांतरित करने की अनुमति प्रदान करेगी।

बशर्ते कि इस प्रकार का आवेदन अंतिम परीक्षा होने की तिथि से पहले ही दिन के बाद प्राप्त न होगा हो।

1. परिणामों की घोषणा

(1) सकल प्रत्याशियों की सूची भारत सरकार के राजपत्र में प्रकाशित की जाएगी।

(2) जिस प्रत्याशी ने (पार्ट-1) परीक्षा उत्तीर्ण की हो उसे निर्धारित रूप से प्रमाणपत्र दिया जाएगा।

(3) प्रत्येक प्रत्याशियों के प्रत्येक प्रश्नपत्र में प्राप्त अंकों की सूचना दी जाएगी।

(4) (1) इस सूचना को प्राप्त करने के लिए कि प्रत्याशी के किसी विशेष प्रश्नपत्र या प्रश्नपत्रों की जांच की गई है तथा प्रत्याशी को अंक दे दिये गये हैं, जो कथित परीक्षा के परिणामों की घोषणा के एक माह के भीतर उसके जमा कराने पर होगी, इस निमित किसी एक या समस्त प्रश्नपत्रों के लिए एक आवेदन प्रस्तुत किया जाये जिसके साथ में तीस रूपये की फीस भी होनी चाहिए।

(ii) यह फीस केवल इस बात की जांच पड़ताल के लिए होगी कि क्या किसी विशेष प्रश्नपत्र या प्रश्नपत्रों में प्रत्याशी के प्रश्नों की जांच हुई है और उसमें अंक मिले हैं अथवा नहीं, इस बात के लिए नहीं कि उत्तरों के लिए पुनः परीक्षा ली जाए।

(iii) यदि कथित जांच के बाद यह साक्षित हो जाता है कि परीक्षण में त्रुटि हुई है या अंकों को जोड़ने से गलती हुई है तो जांच की फीस पूरी की लौटा दी जाएगी।

(iv) प्रत्याशी को किसी विशेष प्रश्न या सेक्षण के प्रश्नपत्र के अंक नहीं भेजे जाएंगे।

10. नकल करते हुए पकड़े गये प्रत्याशियों के विरुद्ध कार्यवाही

यदि कमेटी को इस बात की सूचना मिलती है कि कोई प्रत्याशी ने परीक्षा में उत्तीर्ण होने के लिए गलत तरीकों का प्रयोग किया है अथवा एसा प्रयास किया है तो कमेटी इसके लिए एक इन्क्वारी बैठायेगी और उसकी रिपोर्ट कौसिल के पास भेजेगी जो कि आवश्यक जांच पड़ताल के बाद प्रत्याशी के विरुद्ध अनुशासनात्मक कार्यवाही करेगी।

बशर्ते कि इसमें पूर्व तक प्रत्याशी के विरुद्ध आदेश पारित हो उसको सफाई देने का अवसर प्रदान कर दिया गया हो।

11. परीक्षक

कमेटी इस प्रकार के उपाय करेगी तथा ऐसे परीक्षकों की नियुक्ति बरेगी जो प्रश्नपत्र बना सकें तथा उत्तर-पुस्तिकार्यों की जांच कर सकें।

12. परिणाम में संशोधन करना

किसी भी ऐसे मामले में जहां यह पाया गया हो कि किसी परीक्षा का परिणाम गलती, अनाचार, धोखे से अनुचित तरीके या अन्य तरीकों से जिस भी तरह का हो, से प्रभावित हुआ है तो कमेटी एनडपूर्व उल्लिखित अधिकारों के अंतर्गत परिणाम को उत्तिर्ण होने से मुशार सकती है तथा उन धोखाओं को कर सकती है जिसे कमेटी अनिवार्य समझती हो।

13. प्रैक्टिकल ट्रेनिंग (टैक्स मैनेजमेंट कोर्स-यार्ड-11)

(1) जिस प्रत्याशी ने कमेटी द्वारा स्वीकृत उस आर्गना-इजेशन में दो वर्ष की अवधि का प्रशिक्षण प्राप्त किया हो तथा जो एन्ट्री पश्चात् वर्गित शर्तों से संतुष्ट हों, उसे निर्धारित रूप से प्रमाणपत्र दे दिया जाएगा।

(2) कमेटी उन मन्द्यानों की सूची तैयार करेगी जो एन्ट्री पश्चात् निर्दिष्ट प्रैक्टिकल ट्रेनिंग के लिए अभिस्वीकृत हैं।

(3) सब-पैराग्राफी (1) में निर्दिष्ट सटिफिकेट को प्राप्त करने के लिए यदि प्रत्याशी स्वयं उत्तीर्ण करना चाहता हो तो, उसे कम से कम दो वर्ष पूर्व अपने इस आशय की प्रमाणपत्र अधिग्रहण रूप से प्रस्तुत करना चाहिए।

(4) आवेदन-पत्र के साथ में एक सौ रुपये का पंजी-करण शुल्क भी मलमन हो जो लौटाया नहीं जाएगा केवल तभी लौटाया जाएगा जब आवेदन अस्वीकृत हो चुका हो।

14. डिस्टर्णेशन

(1) कमेटी द्वारा बनाई गई 2 वर्ष की प्रैक्टिकल ट्रेनिंग को समाप्ति के बाद प्रत्याशी विषय के उपर ट्रेनिंग की समाप्ति की तिथि से 9 माह के भीतर एक डिस्टर्णेशन कमेटी की स्वीकृति के लिए जमा करा सकता है।

बशर्ते कि कमेटी समुचित मामलों में डिस्टर्णेशन को जमा कराने की अवधि को अधिकातम तीन माह तक बढ़ा सकती है।

(2) डिस्टर्णेशन के साथ एक सौ पचास रुपये का शुल्क भी जमा कराना होगा जो लौटाया नहीं जायेगा।

(3) अपनी ट्रेनिंग तथा रिसर्च के परिणामों को सक्रिय करके प्रत्याशी डिस्टर्णेशन की टाईप की हुई या मुद्रित तीन कापियां अंग्रेजी में जमा करायेंगे।

(4) पुनः प्रत्याशी इस बात का वक्तव्य नहीं प्रस्तुत करायेगा कि किन-किन स्रोतों से उसने सूचनाएं प्राप्त की

हैं तथा उमने किस सीमा तक दूसरों के कार्य के आधार पर कार्य किया है तथा इस बात का भी उल्लेख करेगा कि उमने कार्य अथवा कार्यों का कौन सा भाग औरीजनल है।

(5) कमेटी इस डिस्टर्टेशन को, इस बात के लिए क्या यह डिस्टर्टेशन एक उच्च कोटि का है और यदि हाँ तो किस तरह का या क्या डस्ट रद्द कर दिया जाये, उमने रेफरीज के पास भेजेगी जो कमेटी द्वारा इस निमित नियुक्त किये गये हैं।

(6) यदि प्रत्याशी उपरोक्त मब-पैराग्राफ (1) में निर्धारित समय के भीतर डिस्टर्टेशन को जमा नहीं करता या उस बड़े हुए समय के भीतर जिसे कमेटी ने दिया है, में जमा नहीं करा पाता तो प्रत्याशी का प्रैक्टिकल ट्रेनिंग के लिए पंजीकरण रद्द कर दिया जायेगा।

(7) बशर्ते कि कमेटी अपनी स्वेच्छा पर पंजीकरण का तबीकरण कर सकता है जिसके लिए प्रत्याशी को एक आवेदन करना होगा तथा साथ में एक सौ रुपये का शुल्क भी जमा करना होगा जिसे वापस नहीं किया जायेगा, केवल उसी मामले में जहाँ आवेदन पर विचार नहीं किया गया हो तथा इस तरह के तबीकरण में प्रत्याशी द्वारा पहले से लिया गया प्रशिक्षण काल को इस अनुसूची के पैराग्राफ 12(1) में वर्णित प्रैक्टिकल ट्रेनिंग के लिए जोड़ा जायेगा।

15. साक्षात्कार (इन्टरव्यू)

प्रत्याशी कमेटी के द्वारा नियुक्त किये गये साक्षात्कार बोर्ड के समक्ष साक्षात्कार देना होगा।

16. प्रमाण-पत्र देना

जिस प्रत्याशी ने प्रैक्टिकल ट्रेनिंग को पूरा कर लिया हो, जिसका डिस्टर्टेशन स्वीकृत हो चुका हो तथा जो साक्षात्कार को सफलतापूर्वक दे चुका हो, को समूचित रूप से प्रमाण पत्र के लिए ग्राह्य समझा जायेगा।

17. ट्रेनिंग का रिकार्ड

प्रत्याशी द्वारा दी गई ट्रेनिंग के विवरणों का पूरा रिकार्ड उसके द्वारा तैयार किया जायेगा और उसकी एक प्रति समय-समय पर कमेटी को भेजी जायेगी।

18. परामर्शदाती बोर्ड

(1) कमेटी एक परामर्श दाती बोर्ड की नियुक्ति करेगी जिसमें पांच से अधिक व्यक्ति न हों जो कमेटी को पाठ्य-क्रम, परीक्षा, प्रैक्टिकल ट्रेनिंग तथा कार्पोरेट मैनेजमेंट से सम्बद्ध अन्य किसी भी मामले में परामर्श देंगा।

(2) परामर्शदाती बोर्ड के सदस्य कौसिल द्वारा पारित यात्रा भत्ता तथा वैनिक भत्ता ग्राहण करने के लिए ग्राह्य होंगे।

XVI : शेड्यूल “ए” के वर्तमान फार्म 30, 31 तभा 32 के स्थान पर निम्नलिखित को पढ़ा जायेगा :

फार्म—“30”

(शेड्यूल “सी” के पैराग्राफ 1(1) तथा 8(2) और शेड्यूल “डी” के पैराग्राफ 8(3) तथा शेड्यूल “ई” के पैराग्राफ 1(1) तथा 8(2) देखिये)

दि इंस्टिट्यूट आफ चार्टर्ड एकाउन्टेन्ट्स आफ इंडिया (चिन्ह)

..... में स्नातकोत्तर पाठ्यक्रम
भाग-1

यह प्रमाणित किया जाता है कि ने परीक्षा (भाग-1) जो इंस्टिट्यूट आफ चार्टर्ड एकाउन्टेन्ट्स आफ इंडिया द्वारा .माह.....सन..... में ली गई थी को उत्तीर्ण किया है।

इंस्टिट्यूट आफ चार्टर्ड एकाउन्टेन्ट्स आफ इंडिया की संयुक्त मुहर के अन्तर्गत आज दिनांकसन..... को प्रेषित

(मुहर) सचिव

फार्म—“31”

शेड्यूल “सी” के पैराग्राफ 1(1) : 12(1) तथा 15 . शेड्यूल “डी” के पैराग्राफ 13(1) तथा 16 और शेड्यूल “ई” के पैराग्राफ 1(1) : 12(1) और 15 देखें।

दि इंस्टिट्यूट आफ चार्टर्ड एकाउन्टेन्ट्स आफ इंडिया

(चिन्ह)

..... में स्नातकोत्तर पाठ्यक्रम
(भाग-2)

यह प्रमाणित किया जाता है कि ने में स्नातकोत्तर पाठ्यक्रम के लिए प्रैक्टिकल ट्रेनिंग की निर्धारित अवधि को पूरा कर लिया है तथा सम्बोधित लिखित परीक्षा और साक्षात्कार उत्तीर्ण कर लिया है।

दि इंस्टिट्यूट आफ चार्टर्ड एकाउन्टेन्ट्स आफ इंडिया की संयुक्त मुहर के अन्तर्गत आज दिनांकसन..... को प्रेषित

(मुहर) सचिव

फार्म—“32”

शेड्यूल “सी” के पैराग्राफ 1(2) : शेड्यूल “डी” के पैराग्राफ 1 तथा शेड्यूल “ई” के पैराग्राफ 1(2) को देखें :
दि इंस्टिट्यूट आफ चार्टर्ड एकाउन्टेन्ट्स आफ इंडिया

(चिन्ह)

..... में स्नातकोत्तर पाठ्यक्रम

प्रमाणित किया जाता है कि ने में स्नातकोत्तर पाठ्यक्रम जो इंस्टिट्यूट आफ चार्टर्ड एकाउन्टेन्ट्स आफ इंडिया, द्वारा लिया गया है, को पूरा कर लिया है तथा इन्होंने भाग-1 व भाग-2 उत्तीर्ण कर लिए हैं इंस्टिट्यूट आफ चार्टर्ड एकाउन्टेन्ट्स, की संयुक्त मुहर के अधीन आज शिनांक सन..... को प्रेषित

(मुहर) सचिव

XVII अनुसूची “ए” के फार्म “33” को 1 अक्टूबर 1982 से समाप्त किया जायेगा।

पी० ग्र० ग्र० गोपालकृष्णन

सचिव

कलकत्ता-700071, दिनांक 4 फरवरी 1982

सं० 5-ई०सी०ए०-(10)/81-82—इस संस्थान की अधिसूचना सं० 4-ई०सी०ए०(1)/12/78-79 दिनांक 28-2-79 और 4-ई०सी०ए०(II)/80-81 दिनांक 31-3-1981 के सन्दर्भ में चार्टरड प्राप्त लेखाकार विनियम 1964 के विनियम 18 के अनुसरण में एतद द्वारा यह सूचित किया जाता है कि उक्त विनियमों के विनियम 17 द्वारा प्रदत्त अधिकारों का प्रयोग करते हुए भारतीय चार्टरड प्राप्त लेखाकार संस्थान परिषद ने अपने सदस्यता रजिस्टर में निम्नलिखित सदस्यों का नाम पुनः उनके आगे दी गई तिथि से स्थापित कर दिया है।

| क्र०सं० | सदस्यता | नाम एवं पता | दिनांक |
|---------|---------|--|--------|
| 1. | 2762 | श्री चतुर भूज गर्ग, 23-11-1981 एफ०सी०ए० 36/2, विवेकानन्द रोड, कलकत्ता-700007। | |
| 2. | 13064 | श्री सुशील कुमार जैन 21-12-1981 ए०सी०ए० मुख्य अधिकारी, सेन्टरल बैंक ऑफ इंडिया, रीजिनल ऑफिस, 3, डकरेन लेन, कलकत्ता-700069 | |

सं० 5-ई०सी०ए०(II)/81-82—इस संस्थान की अधिसूचना सं० 4-ई०सी०ए०(II)/79-80 दिनांक 15 मार्च, 1980 के सन्दर्भ में चार्टरड प्राप्त लेखाकार विनियम 1964 के विनियम 18 के अनुसरण में एतद द्वारा यह सूचित किया जाता है कि उक्त विनियमों के विनियम 17 द्वारा प्रदत्त अधिकारों का प्रयोग करते हुए भारतीय चार्टरड प्राप्त लेखाकार संस्थान परिषद ने अपने सदस्यता रजिस्टर में निम्नलिखित सदस्यों का नाम पुनः उनके आगे दी गई तिथि से स्थापित कर दिया है।

| क्र०सं० | सदस्यता | नाम एवं पता | दिनांक |
|---------|---------|---|--------|
| 1. | 50616 | श्री विवेक प्रसाद 11-1-82 रौथ ए०सी०ए० सी० /ओ० श्री एन०पी० कुन्डू पी०-५६, परना मरी पाली। कलकत्ता-700060। | |

दिनांक 5 फरवरी 1982

सं० 4-ई०सी०ए० (5)/81-82—चार्टरड प्राप्त लेखाकार विनियम 1964 के विनियम 16 के अनुसरण

में एतद द्वारा यह सूचित किया जाता है कि चार्टरड प्राप्त लेखाकार अधिनियम 1949 की धारा 20 उपधारा 1(क) द्वारा प्रदत्त अधिकारों का प्रयोग करते हुए भारतीय चार्टरड प्राप्त लेखाकार संस्थान परिषद ने अपने सदस्यता रजिस्टर में में मृत्यु हो जाने के कारण श्री अहिन्द्रा भणन राय चौधरी, मैसजे राय ए०ड चौधरी, टैम्पल चैम्बर्स, सैकिण्ड फ्लॉर, 6, ओल्ड पोस्ट स्ट्रीट, कलकत्ता-700001, का नाम 30 मार्च 1981 से हटा दिया है। उनकी सदस्यता संख्या 4579 थी।

पी० एस० गोपालकृष्णन
सचिव

मद्रास-600034, दिनांक 29 जनवरी 1982

सं० 5-ए०सी०ए०(12)/81-82—इस संस्थान की अधिसूचना नं० 4-ए०सी०ए०(1)/14/80-81 दिनांक 31 मार्च, 1981 के सन्दर्भ में चार्टरड प्राप्त लेखाकार विनियम 1964 के विनियम 18 के अनुसरण में एतद द्वारा यह सूचित किया जाता है कि उक्त विनियमों के विनियम 17 द्वारा प्रदत्त अधिकारों का प्रयोग करते हुए भारतीय चार्टरड प्राप्त लेखाकार संस्थान परिषद ने अपने सदस्यता रजिस्टर में श्री पी० वी० एस० ए० एन० प्रसाद, ए० सी० ए० चीफ फाइनेंस एमेजर, मैसर्स एम०ए०म०टी०सी० ऑफ इन्डिया लिमिटेड, विशाखापटनम् का नाम विनांक 18 दिसम्बर, 1981 से पुनः स्थापित कर दिया है। उनकी सदस्य संख्या नं० 4553 है।

पी० एस० गोपालकृष्णन
सचिव

कानपुर-208001, दिनांक 30 जनवरी 1982

सं० 4-सी०सी०ए०(7)/81-82—चार्टरड प्राप्त लेखाकार विनियम 1964 के विनियम 16 के अनुसरण में एतद द्वारा यह सूचित किया जाता है कि चार्टरड प्राप्त लेखाकार अधिनियम 1949 की धारा 20 उपधारा (1) (क) द्वारा प्रदत्त अधिकारों का प्रयोग करते हुए भारतीय चार्टरड प्राप्त लेखाकार संस्थान परिषद ने अपने सदस्यता रजिस्टर में में निम्नलिखित सदस्यों का नाम मृत्यु होने के कारण उनके आगे दी गई तिथि से हटा दिया है।

| क्र० | सदस्यता | नाम एवं पता | दिनांक |
|------|---------|-------------------|----------|
| सं० | संख्या | | |
| 1. | 7930 | श्री मिथालाल सी० | 10-10-81 |
| | | जैन, पित्रा-छाया, | |
| | | दोहड़ रोड, | |
| | | बंसवारा-327001 | |

पी० एस० गोपालकृष्णन
सचिव

| कर्मचारी गाज़ी निगम | भारतीय खाद्य निगम |
|--|--|
| क्षेत्रीय कार्यालय | प्रधान कार्यालय |
| भुवनेश्वर-751001, दिनांक 12 फरवरी 1982 | नई दिल्ली, दिनांक 22 फरवरी 1982 |
| विषय—स्थानीय समिति का गठन। | सं. 14/फा.सं. 1-8/80-ई०पी०—खाद्य निगम अधिनियम, 1964 (1964 का 37) की धारा 45 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तथा केन्द्रीय सरकार की पूर्वानुमति से भारतीय खाद्य निगम निम्नलिखित विनियम बनाकर भारतीय खाद्य निगम (कर्मचारीवृद्धि) विनियम, 1971 में और आगे संशोधन करता है:— |
| सं० ओ०आर०/ए०ड०म०-1(215) फि०—यह अधिसूचित किया जाना है कि कर्मचारी गाज़ी बीमा (सामान्य) विनियम 1950 के विनियम 10-ए के अन्तर्गत उड़ीसा गाज़ी के आई०डी०ए०ल० कैमिकल्स, राऊरकेला स्थानीय समिति का गठन, निम्न सदस्यों महित अधिसूचना के प्रकाशित होने के दिन से किया जाता है:— | 1. (1) ये विनियम भारतीय खाद्य निगम (कर्मचारीवृद्धि) (81वां संशोधन) विनियम, 1982 कहे जायेंगे। |
| 1. विनियम 10-A(i) (a) के अन्तर्गत उप श्रम आयुक्त, राऊरकेला | चेयरमैन |
| 2. विनियम 10-A(i) (b) के अन्तर्गत ज़िला श्रम अधिकारी, राऊरकेला | मदम्य |
| 3. विनियम 10-A(i) (c) के अन्तर्गत मैडिकल एफिसर 2 इंचार्ज बीमा, चिकित्सालय, आई०डी०ए०ल०, कैमिकल्स, राऊरकेला | सदम्य |
| 4. विनियम 10-A(i) (d) के अन्तर्गत मेवा योजकों के प्रतिनिधि | |
| (i) श्री एस०मी० महान्ती, सीनियर एसिस्टेन्ट मैनेजर (फाइनेंस) आई०डी०ए०ल० कैमिकल्स, राऊरकेला | मदम्य |
| (ii) श्री एस०डी० दास सीनियर एसिस्टेन्ट मैनेजर (प्रोडक्यूसन) आई०डी०ए०ल० कैमिकल्स, राऊरकेला | मदम्य |
| (iii) श्री पी०मी० पट्टा, श्रम कल्याण अधिकारी आई०डी०ए०ल० कैमिकल्स, राऊरकेला | मदम्य |
| (5) विनियम 10-A(i) (e) के अन्तर्गत कर्मचारियों के प्रतिनिधि | |
| (i) श्री ए० दना दास जनरल मैनेजर, इन्डीयन डिटोनेटर मजदूर सभा | मदम्य |
| (ii) श्री दी० ब्रह्मा, औरगानाइजिंग मैनेजर, आई०डी०ए०ल० कैमिकल्स वर्क्स वनियन | मदम्य |
| (iii) श्री प०के० दुबे, सेक्टरी, आई०डी०ए०ल० कैमिकल्स, वर्क्स यूनियन | मदम्य |
| (6) विनियम 10-A(i) (f) के अन्तर्गत अध्यवस्थापक, स्थानीय कार्यालय कर्मचारी राज्यबीमा निगम, राऊरकेला | मदम्य-मंत्र |
| | ई० के० राजकृष्णन्, प्रादेशिक निदेशक |

किसी मुरक्खा-उपकरण में विघ्न डालना या उनसे छेड़छाड़ करना।

(12) निगम के अहाते में शराब के नशे में या दंगे के रूप में या अस्त व्यस्त रूप में रहना या अशोभनीय व्यवहार करना अथवा अहाते के बाहर इस प्रकार का व्यवहार करना जिसका संबंध नौकरी से हो।

(13) कार्यालय के अहाते में जुआ खेलना या ऐसे स्थान पर जुआ खेलना जहां पर ऐसा करने की मनाही हो।

(14) कार्यालय के अहाते में या अन्य कार्यस्थल पर जहां धूमपान का निषेध हो, वहां धूमपान करना।

(15) निगम के नियमों के अनुमार या देश में लागू किसी भ. कानून के अन्तर्गत दी गई स्वीकृति के अलावा सक्षम प्रधिकार का इजाजत के बिना (निगम के अहाते में) धन एकत्र करना।

(16) ड्यूटी के समय सोना।

(17) कोई ऐसा कार्य करना जिसमें चरित्रहीनता के साथ फौजदारी वा मामला बनता हो।

(18) बिना अनुमति अथवा पर्याप्त वारण के कर्मचारी का तैनाती कार्य स्थल से गायब रहना।

(19) ऐसा कार्य करना जो अनुशासन या सवैवहार का विनाशक हो।

(20) एक पद से दूसरे पद पर स्थानान्तरण पर, कार्य ग्रहण अधिकीरण की समाप्ति के बाद, ड्यूटी से जानबूझकर अनुपस्थित रहना।

(21) चौकीदार/मुख्य चौकीदार द्वारा ड्यूटी के निष्पादन में छिलाई/लापरवाही दिखाना जिसकी वजह से निगम की सम्पत्ति की चोरी, उठाई गई हो।

(22) बिना उचित कारणों के ड्यूटी में जानबूझकर और नम्बे समय तक गैरहाजरी।

(23) अपने पति/पत्नी और परिवार के प्रति इस प्रकार लापरवाही दिखाना जो एक निगम के कर्मचारी के लिए अशोभनीय है।

(24) व्यक्तिगत जीवन में आचरण का स्तर ठीक और उचित प्रकार से रखने में असफल रहना, जिससे निगम को अपकीर्ति मिले।

(25) लंच के बौरान उचित शालीनता रखने में असफल रहना, विहित लंच समय के बाद खेल/ताश खेलना और खुली जगह अथवा कार्यालय भवन के बिल्कुल पास पड़ोस के भवन में नाश/जुआ खेलना।

(26) सक्षम प्रधिकारी की बिना उचित अनुमति के भारतीय-विदेशी सास्कृतिक मंगठनों का मदम्य बनना और उनमें भाग लेना।

(27) शबाह के रूप में या अपराधी या बचाव सहायक या ब्रेजेटिंग अधिकारी या अन्य किसी भी रूप में विभागीय पूछताछ अधिकारी के सम्मुख उच्छृंखल या गैर जिम्मेदारी का आचरण करना।

(28) प्रेस अथवा किसी और माध्यम से लिखित या मौखिक रूप में किसी व्यक्ति को वर्गीकृत सूचना प्रकट करना जो उसका पात्र न हो।

(29) भवन निर्माण जैसे विशिष्ट प्रयोजन, किसी सवार वाहन के ऋय, छुट्टी यात्रा या अन्य किसी धोषित प्रयोजन के लिए निगम से अग्रिम राशि लेना, और उसे विनिर्दिष्ट अवधि में उस निहित प्रयोजन में उपयोग न करना तथा किसी अन्य प्रयोजन में धन लगा देना।

(30) ऐसा कार्य जो निगम के कर्मचारी के लिए अशोभनीय हो।

(31) कार्यालय के अहाते में या अन्य किसी कार्यस्थल या बाहर निगम के किसी अधिकारी या कर्मचारी पर प्रहोर करना या गाली देना या अपमानित करना।

(32) अन्य कर्मचारियों के कार्य में विघ्न डालना।

(33) उचित माध्यम को छोड़कर पदोन्नति या किसी अन्य व्यक्तिगत लाभ या प्राप्ति हेतु सीधे अथवा अन्य व्यक्तियों के माध्यम से उच्चतर प्राधिकारियों के पास जाना।

(34) निगम के प्रबंध अथवा अन्य अधिकारी/कर्मचारी की आलोचना में गुमनाम या विपरोतदर्शी पत्र लिखना।

(35) छठी अफवाहे फैलाना या गलत सूचना देना या निन्दात्मक विवरण बनाना (लिखित या मौखिक से) जिनसे प्रबंध या इसके अधिकारियों की अपकीर्ति होती हो।

(36) धन उधार देना या कोई अन्य निजी व्यापार करना।

(37) बुलाने पर मेडीकल बोर्ड के सामने जानबूझकर न जाना।

(38) दुरुसाहन या किसी कार्य के प्रति दुरुसाहन का प्रयोग जिससे कवाचार प्रतीत हो।

नोट:—उपर्युक्त कवाचार की मिसाले स्वभावतः केवल उदाहरण के रूप में हैं न कि सर्वानुग्रहिता के रूप में।

आर० नारायणस्वामी
सचिव

भारतीय दन्त चिकित्सा परिषद्

नई दिल्ली, दिनांक 18 दिसम्बर 1981

स० डी० ई० 73-81/4310 --डेन्टिस्ट्स एक्ट, 1948 (1948 का 16) की धारा 11 के अधीन प्रदत्त अक्तियों का प्रयोग करते हुए, भारतीय दन्त चिकित्सा परिषद्, उड़ीसा राज्य सरकार से परामर्श करने के बाद, एस० सी०बी० मेडीकल कालेज, कटक की “डेन्टल हाईजीनिस्ट-कम-चेररसाइड डेन्टल एसिस्टेंट” योग्यता को मान्यता प्रदान करती है।

ई० एन० चौहान,
सचिव
भारतीय दन्त चिकित्सा परिषद्

एश्र-इंडिया

एश्र-इंडिया कर्मचारी आवास विनियम, 1967

मुद्दा/58-5—एश्र कार्पोरेशन अधिनियम, 1953 (1953 का 27) की धारा 45(i) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, इसके द्वारा एश्र-इंडिया ने एश्र-इंडिया कर्मचारी आवास विनियम, 1967 में संशोधन करते हुए निम्नलिखित विनियम बनाए हैं :—

1. (i) इन विनियमों को एश्र-इंडिया कर्मचारी आवास (संशोधन) विनियम, 1982 कहा जा सकता है।

(ii) ये विनियम 1 जनवरी, 1982 से लागू होंगे।

2. एश्र-इंडिया कर्मचारी आवास विनियम, 1967 में—

(i) वर्तमान विनियमों 2(घ) के अन्तर्गत, निम्नलिखित नोट जोड़ा जाएगा :

नोट : तथापि, कर्मचारियों की 2(अ) में परिभाषित को-ऑपरेटिव सोसायटियों के सदस्यों के रूप में स्वीकार्यता से सम्बन्धित विनियम 22 के प्रयोजनार्थ “कर्मचारी” शब्द के अन्तर्गत निगम की समनुषंगी कम्पनियों के कर्मचारी और संविदा के आधार पर निगम में नियुक्त कर्मचारी भी आयेंगे।

(ii) वर्तमान विनियम 21 के स्थान पर निम्नलिखित विनियम रखा जाएगा, जो इस प्रकार है :

21. ऋण सीमाएँ :

“सामूहिक ऋण की राशि, अधिकतम 1.50 लाख रुपए प्रति फ्लैट के आधार पर नियत की जाएगी, बरतें कि यह राशि सम्बन्धित सोसायटी की परियोजना की कुल लागत के 80% से अधिक नहीं होगी। इसमें भूमि की लागत भी शामिल है। इसके अलावा सामूहिक ऋण की धन राशि परियोजना की धन राशि में से उस प्रनुपात में कम हो जाएगी, जिस प्रनुपात में निगम की समनुषंगी कम्पनियों या और निगम में संविदा के आधार पर नियुक्त कर्मचारियों को फ्लैट आवंटित किए जायेंगे।”

(iii) वर्तमान विनियम 22(क) के स्थान पर निम्नलिखित विनियम रखा जाएगा, जो इस प्रकार है—

22. सोसायटियों द्वारा वचनबद्धता :

“कि निगम के स्थायी कर्मचारी या निगम के पूर्णतः स्वामित्व में समनुषंगी कम्पनी के अधीन स्थायी कर्मचारी या निगम में संविदा के आधार पर नियुक्त कर्मचारी, सोसायटी के सदस्य के रूप में स्वीकार हैं या होंगा, मृत भागीदार का/के उत्तराधिकारी के अतिरिक्त कोई भी व्यक्ति इस सोसायटी का सदस्य नहीं होगा।”

एस० नारायणस्वामी
सचिव

छावनी बोर्ड, महू छावनी

महू छावनी, दिनांक 20 जनवरी 1982

का० नि० आ० 7360/टी०—विश्वमान जल कर के पुनरीषण के लिए एक प्रारूप, छावनी अधिनियम, 1924 (1924 का 2) की धारा 61 द्वारा यथाअपेक्षित छावनी बोर्ड की सूचना सं० 7360/टी०/3589, तारीख 25-11-80 के साथ प्रकाशित किया गया था और उसमें 25-12-1980 तक आक्षेप और सुझाव मांगे गए थे।

और उक्त सूचना, छावनी के सूचना पट्ट पर तारीख 25-11-1980 को लगा दी गई थी;

और उक्त प्रारूप पर जनता की ओर से कोई आक्षेप या सुझाव पूर्वीकृत तारीख के पूर्व प्राप्त नहीं हुए;

अतः अब उक्त अधिनियम की धारा 60 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए और सेन्ट्रल इंडिया एजेंसी की अधिसूचना सं० 7 ता० 28-02-1945 को अधीक्रांत करते हुए जो सी० आई० ए० गजट में ता० 07-03-1945 को प्रकाशित हुई थी, छावनी बोर्ड महू, केन्द्रीय सरकार की पूर्व मंजूरी से, महू छावनी की सीमाओं के भीतर मीटर मुक्त जल प्रदाय के स्रोत के लिए जल कर के नाम से ज्ञात एक कर, इससे उपायद्वारा पहली अनुसूची में विनिर्दिष्ट दरों पर अधिरोपित करता है;

परन्तु इसकी दूसरी अनुसूची में विनिर्दिष्ट भवनों और भूमि की बाबत कोई जल कर संदेश नहीं होगा।

पहली अनुसूची

भवन और भूमि

दर

1. सार्वजनिक जल प्रदाय के निर्धारित वार्षिक मूल्य के 10 स्रोत से जुड़े हुए भवन और प्रतिशत परन्तु यह 50 रुपए भूमि वार्षिक प्रभार से कम न होगी।

2. सार्वजनिक जल प्रदाय के निर्धारित वार्षिक मूल्य से 2 स्रोत से न जुड़े हुए भवन और भूमि प्रतिशत पर।

दूसरी अनुसूची

1. ऐसे सरकारी भवन, जो सार्वजनिक जल प्रदाय के स्रोत से जुड़े हुए नहीं हैं या जिनमें फौज रखनी गई है।

2. ऐसे भवन जिनका उपयोग लोक पूजा, शैक्षणिक प्रयोजन, सार्वजनिक शोचालयों, श्रीष्ठालयों, हस्पतालों, धर्मशालाओं और प्याउओं के लिए किया जाता है।

3. दाह-संस्कार या दफन करने के स्थान।

(डी० जी० डी० एल० एंड सी० फा० सं० 53/9/सी०/एल० एंड सी०/80)

‘वी० के० श्रीवास्तव छावनी कार्यपालक अधिकारी, महू

दिल्ली विश्वविद्यालय

सूचना

दिल्ली विश्वविद्यालय अधिनियम 1922 (1922 का अधिनियम VIII) की धारा 39 (2) के अनुपालन में दिल्ली विश्वविद्यालय के 1979-80 के वार्षिक लेखों और उनके साथ लेखा-परीक्षा रिपोर्ट को सूचनार्थ प्रकाशित किया गया है।

इ० अपठनीय
कुल सचिव

वर्ष 1979-80 के लिए दिल्ली विश्वविद्यालय के लेखाओं पर लेखापरीक्षा प्रतिवेदन

तुलना-पत्र

देयताएं

1. 1 भविष्य निधि लेखा : 6,18,58,585 रु०

(क) पेंसे कर्मचारियों के संबंध में जिन्होंने अंशदायी भविष्य निधि से पेशन योजना को अपना लिया था, अंशदायी भविष्य निधि में नियोजकों के अंशवसनों के विश्वविद्यालय अनुदान आयोग को वापसी योग्य 11.22 लाख रु० में से, विश्वविद्यालय ने 1978-79 और 1979-80 के दौरान आयोग को राशिया वापस करने की बजाय अपने योजना विकास लेखे को क्रमशः 9.90 लाख रु० और 1.20 लाख रु० अन्तरित कर दिए थे। विश्वविद्यालय ने बताया (फरवरी 1981) की गणि विश्वविद्यालय अनुदान आयोग द्वारा योजना-गत अनुदानों के देने में विलम्ब होने से उत्पन्न हुई गंभीर अर्थोंपाय स्थिति के कारण विश्वविद्यालय अनुदान आयोग को राशि वापिस नहीं की जा सकी।

परिम्पत्तियाँ

1. 2 अन्य पेशगियाँ : 2,93,422 रु०

1965-66 के पूर्व श्रदा की गई 1,17,441 रु० राशि की पेशगियाँ जिनके संबंध में विश्वविद्यालय के पास कोई व्यौरे उपलब्ध नहीं थे क्रमशः “अन्य जमाओं” और “उच्चत लेखे” के ट्रेडिट शेष के प्रति समायोजन द्वारा 20 जून, 1980 को कार्यकारी परिपद द्वारा दिए गए प्राधिकार के अनुसार 1979-80 में बट्टेखाने डाल दी गई थी। किन्तु अब पेशगियों के व्यौरे विश्वविद्यालय के पास उपलब्ध नहीं थे “अन्य जमाओं” और “उच्चत लेखे” के शेष के प्रति समायोजन उचित नहीं था और उसे आय और व्यय लेखे में विशेष स्वप से अवसूली योग्य के रूप में दर्ज किया जाना चाहिए था।

1. 3 बकाया पेशगियाँ

लेखाओं के अनिम शीर्षों के अंतर्गत दर्ज की गई 1971-72 से 1979-80 की अवधि के दौरान दी गई 42.30 लाख रु० की पेशगियाँ, नीचे दिए गए व्यौरों के अनुसार 31 मार्च 1980 को असमायोजित/विना वसूली के पड़ी थीं।

| वर्ष | राशि (रु०) |
|--------------------|---------------|
| 1971-72 से 1975-76 | 1,400 |
| 1976-77 | 4,250 |
| 1977-78 | 46,149 |
| 1978-79 | 15,79,644 |
| 1979-80 | 25,98,928 |
| जोड़ | रु० 42,30,371 |

विश्वविद्यालय ने बताया (नवम्बर 1980) कि बकाया पेशगियों की राशि घटकर 22,24,581 रु० रह गई थी।

1. 4 प्राप्य राशियों का वसूल न किया जाना

विश्वविद्यालय का संगणक केन्द्र जो भुगतान आधार पर बाह्य निकायों को भी सेवाएं प्रदान करता था, यथोचित अवधि के अन्दर इन निकायों से अपनी राशियाँ वसूल नहीं कर रहा था, जिसके परिणामस्वरूप वसूल योग्य राशियाँ छकटी हो गई थीं। 31 मार्च 1980 को बकाया कुल राशियाँ जैसा कि नीचे उल्लेख किया गया है 6.92 लाख रु० परिकलित हुईः

| वर्ष | प्राप्य राशि रु० |
|---------|------------------|
| 1970-71 | 1,414.33 |
| 1971-72 | 3,625.47 |
| 1972-73 | 19,203.42 |
| 1973-74 | 14,918.95 |
| 1974-75 | 35,547.53 |
| 1975-76 | 17,410.69 |
| 1976-77 | 11,232.03 |
| 1977-78 | 58,569.19 |
| 1978-79 | 60,886.64 |
| 1979-80 | 4,68,733.14 |
| जोड़ | रु० 6,91,541.39 |

यह कमी वर्ष 1978-79 के लिए लेखापरीक्षा प्रतिवेदन के पेरा 1.3 में भी बताई गई थी। विश्वविद्यालय ने बताया (फरवरी 1981) कि बकाया प्राप्त राशियाँ घटकर 2.79 लाख रु० रह गई थीं।

2. प्राप्ति और भुगतानों का सार भुगतान

रु०
2. 1 मूल्य हास आरक्षित निधि लेखा : 2,81,983.70

मूल्य हास आरक्षित निधि नियमावली में यह व्यवस्था है कि निधि का उपयोग भवनों और सशीनरी आदि के नवी-

करण और प्रतिस्थापन के ग्रतिरिक्त अन्य प्रयोजनों के लिए नहीं किया जाना चाहिए। तथापि विश्वविद्यालय को नीचे उल्लिखित प्रयोजनों के लिए जो निधि की नियमावली के अन्तर्गत नहीं आते थे, मूल्य हास आरक्षित निधि में से 1.66 लाख रु० की राशि व्यय की थी।

| प्रयोजन | राशि (₹०) |
|------------------------------------|--------------|
| 1. सड़कों का सुधार | 15,171. 26 |
| 2. गताइटीकरण कार्य | 64,957. 00 |
| 3. जल सह बनाना | 67,021. 30 |
| 4. नवीन प्रशासनिक व्लाक वा निर्माण | 3,852. 89 |
| 5. टाईपराइटर | 15,006. 20 |
| जोड़ | 1,66,008. 65 |

अवधिकृत प्रयोजनों के लिए निधियों के एमें ही अन्तरण को वर्ष 1978-79 के लिए लेखापरीक्षा प्रतिवेदन के पैरा 2.1 के में भी बताया गया था।

3. तुलन-पत्र (दिल्ली विश्वविद्यालय मुद्रणालय)

परिसम्पत्तियां

वसूली योग्य राशि : 8,70,491 ₹०

विश्वविद्यालय मुद्रणालय यथोचित अवधि के अन्दर सम्पूर्ण पाठ्योनिकायों से अपनी प्राप्त राशियां नीचे वसूली नहीं कर रहा था जिनके परिणामस्वरूप वसूली योग्य राशियां संचित होती रहीं, 31 मार्च 1980 को जैसा कि नीचे उल्लेख किया गया है कुल ब्राकोया राशि 8,70,491 ₹० हो गई थी।

| वर्ष | राशि (₹०) |
|---------|-----------|
| 1 | 2 |
| 1967-68 | 6,652 |
| 1968-69 | 10,967 |
| 1969-70 | 10,431 |
| 1970-71 | 5,282 |
| 1971-72 | 13,560 |

| 1 | 2 |
|---------|----------|
| 1972-73 | 5,360 |
| 1973-74 | 2,447 |
| 1974-75 | 9,794 |
| 1975-76 | 23,541 |
| 1976-77 | 25,022 |
| 1977-78 | 19,439 |
| 1978-79 | 1,54,657 |
| 1979-80 | 5,83,339 |
| जोड़ | 8,70,491 |

विश्वविद्यालय में प्राप्य गणियों के लिए देनदारों की पुष्टि भी प्राप्त नहीं की थी। विश्वविद्यालय ने बताया (फरवरी 1981) कि बकाया राशिया अब घटकार 4,42,429 ₹० हो गई थी।

₹०/-

किशोरा चरण दास
निदेशक लेखापरीक्षा
केन्द्रीय राजस्व

लेखा परीक्षा प्रमाण-पत्र

मैंने दिल्ली विश्वविद्यालय के पूर्ववर्ती लेखाओं और तुलन-पत्र की जांच कर ली है और सभी अपेक्षित सूचना और स्पष्टीकरण प्राप्त कर लिए हैं और संलग्न लेखापरीक्षा प्रतिवेदन में दी गई अध्युक्तियों के अधीन रहते हुए अपनी लेखापरीक्षा के परिणामस्वरूप में प्रमाणित करता हूं कि मेरी राय में और मेरी सर्वोत्तम जानकारी और मुझे दिए गए स्पष्टीकरणों और विश्वविद्यालय की बहियों में किए गए उल्लेख के अनुसार ये लेखे और तुलन-पत्र उपयुक्त रूप में तैयार किए गए हैं और विश्वविद्यालय के कार्यकलापों का सही और उचित स्पष्ट स्तुति करते हैं।

₹०/-

किशोरा चरण दास,
निदेशक लेखापरीक्षा
केन्द्रीय राजस्व

नई दिल्ली दिनांक 20 मार्च 1981

विवरण पत्र-1

दिल्ली विश्वविद्यालय

दिल्ली विश्वविद्यालय का तुलन-पत्र 31-3-1980 को

| 31-3-1979 को | निधियां तथा देयताएं | 31-3-1980 को |
|--------------|---|---------------|
| रु० | निधियां | रु० |
| 9,47,55,262 | 1. अनुदान | 10,97,02,375 |
| 3,74,54,747 | 2. उपहार/दान | 3,80,06,489 |
| 5,23,59,254 | 3. भविष्य निधि लेखा | 6,18,58,585 |
| 12,76,789 | 4. मल्यहास आरक्षण निधि लेखा | 14,32,023 |
| 1,08,008 | 5. प्रकाशन निधि लेखा | 1,13,733 |
| 2,82,144 | 6. कुलपति का छात्र निधि लेखा | 3,02,361 |
| 69,85,861 | 7. कम्प्यूटर सेटर 360/44 | 76,61,749 |
| 58,64,426 | 8. बंदोबस्त निधि लेखा | 1,02,91,675 |
| 4,00,274 | 9. यात्रा ऋण निधि लेखा | 4,00,929 |
| 1,27,014 | 10. अतिथि गृह | 1,19,834 |
| (-) | 11. ढका गांव की जमीन का रखरखाव (-) | 10,076 |
| — | 12. गृह निर्माण ऋण निधि लेखा | 10,00,000 |
| — | 13. प्रकाशनों की परिक्रामी निधि लेखा | 93,329 |
| देयताएं | | |
| 53,23,555 | 1. श्राय का व्यय से श्राधिक्य | 73,90,251 |
| 10,55,538 | 2. विज्ञान अवधान राशि का जमा लेखा तथा पुस्तकालय की जमा राशियां | 11,25,006 |
| 3,63,836 | 3. ठेकेदार जमानत का जमा लेखा | 3,65,993 |
| 19,87,010 | 4. छाववृत्तियों का जमा लेखा | 18,25,794 |
| 22,64,150 | 5. अनुसंधान योजनाओं का जमा लेखा | 20,13,479 |
| — | 6. ग्रीष्म संस्थानों, संगोष्ठियों, कार्यशालाओं और संवादों इत्यादि का जमा लेखा | 64,741 |
| 7,37,826 | 7. अन्य जमा लेखे | 16,889 |
| 65,674 | 8. देय राशि | 3,08,162 |
| — | 9. पुस्तक बैंक (शिक्षा विभाग) | 20 |
| — | 10. एन० एस० एस० लेखा (समाज कार्य विभाग) | 2,21,690 |
| 4,51,865 | 11. उचंत लेखा | 3,84,498 |
| 21,18,62,816 | जोड़ | 24,46,89,5 29 |

दिल्ली विश्वविद्यालय
दिल्ली विश्वविद्यालय का तुलनपत्र 31-3-1980 को

| 31-3-1979 | परिमंपत्तियां | 31-3-1980 |
|-------------|---|-------------|
| ₹० | | ₹० |
| 4,79,95,052 | 1. भवन | 5,61,77,033 |
| 30,44,766 | 2. जमीन | 32,64,251 |
| 4,56,54,447 | 3. फर्नीचर तथा उपस्कर | 5,11,53,613 |
| 5,82,752 | 4. मोटर गाड़ियां | 7,40,244 |
| 74,54,026 | 5. विज्ञान तथा उपकरण | 77,86,190 |
| 3,68,09,798 | 6. पुस्तकें तथा पत्र-पत्रिकाएं | 4,18,12,982 |
| 53,388 | 7. बेल का सामान तथा ड्राफियां | 53,388 |
| 7,62,302 | 8. प्राप्य धन | 8,65,472 |
| | 9. भविष्य निधि | |
| 4,92,84,599 | (क) निवेश | 5,74,92,099 |
| 16,71,126 | (ख) निवेशों पर प्राप्य व्याज | 17,74,457 |
| | 10. अन्य निवेश | |
| 12,23,000 | (क) मूल्यहास आरक्षित निधि | 12,23,000 |
| 1,01,000 | (ख) प्रकाशन निधि | 1,01,000 |
| 2,50,500 | (ग) कुलपति का छात्र-निधि लेखा | 2,90,500 |
| 57,13,070 | (घ) बंदोबस्त निधियां | 89,98,670 |
| — | (ङ) समाज कार्य विभाग | 89,817 |
| 9,46,000 | (च) विज्ञान अवधान राशि तथा पुस्तकालय जमा राशि | 9,96,000 |
| 44,48,000 | (छ) कम्प्यूटर केन्द्र 360/44 | 57,91,000 |
| | 11. अग्रिम राशियां तथा ऋण | |
| 26,700 | (क) स्थायी अग्रिम राशि | 29,650 |
| 5,47,573 | (ख) अन्य अग्रिम राशियां | 2,93,422 |
| 1,40,000 | (ग) विश्वविद्यालय प्रेस को ऋण | 1,40,000 |
| 3,77,948 | (घ) यात्रा ऋण | 3,75,621 |
| 47,68,467 | 12. बैंक में रोकड़ | 46,78,570 |
| 8,302 | 13. विश्वविद्यालय प्रेस | 5,57,755 |
| — | 14. समाज कार्य विभाग डी० ई० एस० यू० ग्रादि के पास जमानतें | 4,795 |

दिल्ली विश्वविद्यालय

लेखों पर टिप्पणियां

1. (क) क्रम संख्या 1, 3, 5 और 6 में प्रदर्शित परिमाणियों में अंतिम लेखा-पदों से द्विखाई गई उन पेशगियों को शामिल किया गया है जिन्हें क्रम संख्या 11(ख) के अंतर्गत शामिल नहीं किया गया था। इन पेशगियों में क्रमांक 12,91,952 रुपए तक पूँजीगत कार्यों से संबंधित सामग्री खरीदने के लिए, 3,91,266 रुपए तक फर्नीचर तथा उपस्करों की खरीद के लिए, 1,69,869 रुपए तक विज्ञान-उपकरणों की खरीद के लिए और 32,259 रुपए तक पुस्तकों की खरीद के लिए दिए गए थे जो कि 31-3-1980 को बकाया थे।

(ख) 11,82,266 रुपए की अन्य पेशगिया, जिन्हें अंतिम लेखा-मद्दों में तो शामिल कर लिया गया था और क्रम संख्या 11 (ख) के अंतर्गत नहीं, और 31-3-1980 को बकाया थी।

(ग) अन्य जमा खाते के अंतर्गत 50,074 रुपए जमा शेष (क्रमांक 7 देयताओं के अंतर्गत) को 1965-66 से पहले पेशगी दिए गए 1,17,441 रुपए की राशि में समायोजित कर लिया गया है और शेष 67,367 रुपए की राशि शारी परिषद ने 20-6-80 को रद्द कर दी थी और उसे उच्चत खाते में समायोजित कर लिया गया था (क्रमांक 11, देयता के अंतर्गत)।

2. क्रमांक 1 (अनुदान) में निधियों के अंतर्गत और क्रमांक 5 (अनुसंधान योजना का जमा खाता) में देयताओं के अंतर्गत 1-4-1979 को दिखाए गए गोदृष्ट शेष को निम्नलिखित रूप से मटी कर दिया गया है, विषेकि 1978-79 वर्ष के लिए विश्वविद्यालय लेखों पर निरीक्षण रिपोर्ट में टिप्पणिया दी गई थी।

अनुदान

रुपए 9,47,55,262

अनुसंधान योजनाओं का जमा-लेखा

रुपए 22,64,150

3. अब तक अनुरक्षित संस्थाओं अथवा दिल्ली समाज कार्य विद्यालय और केन्द्रीय शिक्षा संस्थान की परिमाणियों और देनदारियों को तक 1-5-1979 से विश्वविद्यालय के संबंधित विभागों के माथ विलय कर दिया गया है, इसलिए 31-3-1980 को विश्वविद्यालय की परिमाणियों और देनदारियों में शामिल कर दिया गया है।

यह प्रमाणित किया जाता है कि विश्वविद्यालय द्वारा प्राप्त किए गए अनुदानों को उसी उद्देश्य की पूर्ति के लिए प्रयोग में लिया गया जिसके लिए वे अनुदान स्वीकृत किए गए थे।

| | | |
|----------------------|----------------------|----------------------|
| (बीं रामार्ति) | (धीरेन्द्र कृष्ण) | (जे० बींग राधवन) |
| उपवित्र अधिकारी | वित्त अधिकारी | कोपाध्यक्ष |
| दिल्ली विश्वविद्यालय | दिल्ली विश्वविद्यालय | दिल्ली विश्वविद्यालय |
| दिल्ली-110007 | दिल्ली-110007 | दिल्ली-110007 |

आय तथा व्यय लेखा, वर्ष 1979-80

विवरण पत्र सं० 2

| 1978-79 | | आय | 1979-80 | |
|-----------------|------|---------------------------------------|-----------------|------|
| रुपए | पैसे | | रु० | पैसे |
| 3,20,85,345. 66 | | I. अनुरक्षण अनुदान-लेखा | 4,62,49,516. 63 | |
| 70,16,370. 46 | | 1. अनुदान, पूँजीकृत काम को छोड़कर | 67,88,968. 30 | |
| 1,93,644. 19 | | 2. छात्रों से प्राप्त फीस | 3,61,125. 52 | |
| 2,18,588. 95 | | 3. लाइसेंस फीस तथा लाभांग डत्यादि | 5,74,419. 50 | |
| — | | 4. पुस्तकालय प्राप्तियां | 38,926. 00 | |
| 1,61,649. 16 | | 5. विशेष प्राप्तियां | 95,739. 52 | |
| 61,711. 00 | | 6. स्वास्थ्य केन्द्र अंशदान | 1,29,674. 75 | |
| 31,685. 03 | | 7. दिल्ली विश्वविद्यालय खेलकूद परिषद् | 53,418. 88 | |
| — | | 8. प्रकाशनों की बिक्री | 5,000. 85 | |
| 2,33,490. 21 | | 9. रैप्रीग्राफिक चार्ज | 4,65,950. 82 | |
| 4,25,391. 00 | | 10. विविध | 4,89,254. 00 | |
| 4,04,27,875. 56 | | 11. कालेजेनर महिला-शिक्षा-मंडल | 5,52,51,994. 77 | |
| | | जोड़ | | |

II. योजनागत विकास लेखा

1. अनुदान जिनमें अनावर्ती अनुदान शामिल नहीं है।

क. पाचवीं योजना की स्कीमें (दक्षिणी दिल्ली परिसर की स्कीमों को मिलाकर) जो छठी योजना में भी जारी रही

ख. पाचवीं योजना की स्कीमों से बाहर (जिनमें दक्षिण दिल्ली परिसर की स्कीमें भी शामिल हैं जो छठी योजना में भी जारी रही)।

ग. छठी योजना की स्कीमें

घ. उच्च अध्ययन तथा प्रनुसंधान केन्द्र

2. विविध प्राप्तियां

21,32,299. 83

जोड़ II

21,99,949. 72

4,25,60,175. 39

जोड़ I आग II

5,74,51,944. 49

69,08,960. 76

व्यय का आय से आधिक्य

—

4,94,69,236. 15

कुल जोड़ :

5,74,51,944. 49

(बीं रामार्ति)

(धीरेन्द्र कृष्ण)

(जे० बींग राधवन)

उपवित्र अधिकारी, दिल्ली विश्वविद्यालय, दिल्ली-7 वित्त अधिकारी, दिल्ली विश्वविद्यालय, दिल्ली-7 कोपाध्यक्ष, दिल्ली विश्वविद्यालय, दिल्ली-7

दिल्ली विश्वविद्यालय
आय तथा व्यय लेखा वर्ष 1979-80

| वेतन तथा भत्ते 1978-79 | शन वर्च जिनमें देय राशि भी शामिल है 1978-79 | व्यय कुल व्यय 1978-79 | वेतन तथा भत्ते 1979-80 | शन वर्च जिनमें देय राशि भी शामिल है 1979-80 | कुल व्यय 1979-80 | |
|---------------------------|---|-----------------------------|---|---|---------------------|-------------|
| | | | | | रु. पै. ० | रु. पै. ० |
| I अनुरक्षण अनुदान लेखा | | | | | | |
| 3931892 96 | 1822037 29 | 5753930 25 | 1 समान्य प्रशासन | 4624016 22 | 2846676 53 | 7470692 75 |
| 17119 39 | 16226 71 | 33346 10 | 2 समान्य प्रशासन | 1608248 70 | 5299566 74 | 6907815 44 |
| 17101 47 | 16226 71 | 17600 52 | 3 कला तथा सामाजिक विज्ञान के सकाय | 7647025 95 | 704745 10 | 8351771 05 |
| 1490646 47 | 4828921 90 | 6319568 37 | 4 विज्ञान संकाय | 70188583 52 | 1666047 20 | 8684630 72 |
| 5985541 86 | 494722 20 | 6480264 06 | 5 विविध सकाय | 2040915 87 | 114205 65 | 2155121 54 |
| 5890424 69 | 1020299 70 | 6910724 39 | 6 सभीत तथा लक्षित कला सकाय | 561852 27 | 290 10 | 562142 37 |
| 1942206 29 | 77190 81 | 2019397 10 | 7 गणित सकाय | 609139 43 | 39519 94 | 648659 37 |
| 517989 71 | — | 517989 71 | 8 आधिकारिक तथा प्रोफेशनल सकाय | 90820 95 | 81208 99 | 172029 94 |
| 504325 13 | 33686 83 | 538011 96 | 9 प्रबन्ध शास्त्र यन सकाय | 817540 43 | 94812 25 | 912352 68 |
| 95078 93 | 8224 30 | 103302 23 | 10 शिक्षण संकाय | 19522 46 | — | 1312262 35 |
| 579422 16 | 67779 25 | 647201 41 | 11 दिल्ली विद्यालयी परिसर | 1005816 92 | 286922 97 | 2466491 75 |
| — | — | — | 12 दिल्ली विश्वविद्यालय युस्तकालय | 1700178 73 | 766313 02 | 2833955 33 |
| 1269772 34 | 678440 11 | 1948212 45 | 13 हिंदी माध्यम कार्यालय निदिशालय | 2465295 14 | 368660 19 | 155560 84 |
| 1709326 86 | 211841 89 | 1921168 75 | 14 भाव-सुविधाएँ | 136296 73 | 19264 11 | 2182706 89 |
| 104602 20 | 22889 16 | 127491 36 | 15 कर्मचारी हितलालम | 283453 07 | 1899253 82 | 3240206 56 |
| 229620 63 | 1518626 18 | 1748246 81 | 16 अनुदान एवं दूरदर्शन | 473592 92 | 2766613 64 | 314850 95 |
| 423603 04 | 2556944 99 | 2980548 03 | 17 काय, रखरखाव तथा मनमत | 1009896 18 | 2780315 42 | 3790211 60 |
| — | 76056 78 | 79056 78 | 18. ग्राम्यान्म भवकाश | — | 107042 42 | 107042 42 |
| 827353 63 | 2861156 85 | 3688510 48 | 19 कालेजेतर महिला शिक्षा महाल | 277691 94 | 464702 48 | 742394 42 |
| — | 299069 62 | 299069 62 | 20 चिकित्सा प्रतिपूति | — | 630830 50 | 630830 50 |
| 257023 76 | 656308 49 | 913332 25 | 21 अनिवार्य महार्थ भने के दिए जाने | 726502 56 | — | 726502 56 |
| 294602 54 | 294602 54 | 726773 80 | 22 उपार्दि तथा जिल्ड वडी जो विश्वविद्यालय ऐस के | — | — | — |
| 726773 80 | — | — | ग्रन्ति कराई रही । | — | — | — |
| — | 650342 88 | 650342 88 | — | 33116389.99 | 21251842 02 | 54368232 01 |
| 26519825 32 | 18198866 53 | 44718691 85 | जोड | — | — | — |

| वेतन तथा भत्ते 1978-79 | | अन्य छव्वें जिनमें देय राशि भी शामिल है | | कुल व्यय 1978-79 | | वेतन तथा भत्ते 1979-80 | | अन्य छव्वें जिनमें देय राशि भी शामिल है | | कुल व्यय 1979-80 | |
|-----------------------------|------------|--|--|---------------------|-----------|---------------------------|-----------|--|----------|---------------------|--|
| II. योजना विकास अनुदान लेखा | | | | | | | | | | | |
| रु. पै.० | रु. पै.० | रु. पै.० | रु. पै.० | रु. पै.० | रु. पै.० | रु. पै.० | रु. पै.० | रु. पै.० | रु. पै.० | रु. पै.० | |
| 1431718.33 | 407114.82 | 1838833.15 | 1. पांचवीं योजना की स्कीमें (जो छठी योजना में भी जारी रही) | 37644.14 | 78491.00 | 37644.14 | 78491.00 | 116135.14 | | | |
| 351218.09 | 33780.81 | 384998.90 | 2. पांचवीं योजना की स्कीमें—दक्षिण दिल्ली परिसर (जो छठी योजना में भी जारी रही) | 55414.57 | 40740.02 | 55414.57 | 40740.02 | 96124.59 | | | |
| 151118.44 | 241630.65 | 392749.09 | 3. पांचवीं योजनेतर स्कीमें (जो छठी योजना में जारी रही) | 28421.38 | 61192.09 | 28421.38 | 61192.09 | 89613.47 | | | |
| 52585.18 | 82708.88 | 135294.06 | 4. पांचवीं योजनेतर स्कीमें—दक्षिण दिल्ली परिसर (जो छठी योजना में जारी रही) | — | — | — | — | — | | | |
| — | — | — | 5. छठी योजना की स्कीमें | — | — | — | — | — | | | |
| 521313.05 | 1212848.34 | 1734161.39 | 6. उच्च अध्ययन तथा अनुसंधान केन्द्र | 52763.34 | 668299.22 | 52763.34 | 668299.22 | 721062.56 | | | |
| — | 264407.71 | 264407.71 | 7. कमाएँ गए व्याज का भुगतान जिसे विश्वविद्यालय अनु- दान आयोग को लौटा दिया गया । | — | 2404.27 | — | 2404.27 | 2404.27 | | | |
| 2507953.09 | 2242491.21 | 4750444.30 | जोड़ II | 174243.43 | 851096.60 | 174243.43 | 851096.60 | 1025340.03 | | | |
| जोड़ I और II | | | | | | | | | | | |
| व्यय से आय का आरंभक्ष | | | | | | | | | | | |

लेखों पर टिप्पणियाः

(1) ऊपर दिखाएँ गए व्यय में ये पेशनियां शामिल हैं: कमंचारियों को अवकाश यात्रा रिअयत के निमित्त दो गई 3,90,225 रुपए की राशि तथा विविध विभागों को आन्तरिक छचों के निमित्त दो गई 4,61,039. 35 रुपये की राशि। ये राशियां 31-3-1980 को देय थीं।

(वी० रामामृत)
उप-वित्त अधिकारी
दिल्ली विश्वविद्यालय, दिल्ली-7

(बीरेन्द्र कुमा०)
वित्त अधिकारी
दिल्ली विश्वविद्यालय, दिल्ली-7

(ज० वीरा राधवन)
कोषाधारक
दिल्ली विश्वविद्यालय, दिल्ली-7

दिल्ली विश्वविद्यालय

प्राप्तियाँ और अदायगियाँ का सारा, 1979-80

III-अंक 4

| क्रमांक | लेख का नाम | प्राप्तिया | | अदायगियाँ | | 1979-80 का आय-व्यय नेतृत्वा भाग-II विकास (योजनागत) | 1979-80 का आय-व्यय नेतृत्वा |
|-------------|---|----------------|----|----------------|----|---|-----------------------------|
| | | क० | प० | क० | प० | | |
| 1. | अनुरक्षण अनुदान लेखा | 6,80,86,081.52 | | 7,01,86,790.56 | | 14. अनुसंधान योजना लेखा संस्था मी० ^{एण्ड आई० 148} | 40,88,796.10 40,93,629.50 |
| 2. | योजनागत विकास लेखा | 1,05,76,686.53 | | 1,09,02,774.00 | | 15. ग्रीष्म संस्थान/ संगोष्ठियाँ/ अन्य निकायों को आवश्यकतायों का नेतृत्व संस्था मी० एण्ड आई० 165 | 4,73,755.68 6,22,772.17 |
| 3. | विविध लेखा | 83,06,067.95 | | 89,51,898.05 | | 16. कोई काउंटेंशन डाक्टर लेखा 9,912.58 1,22,365.28 | |
| 4. | भविष्य निधि लेखा | | | | | 17. कम्प्यूटर मैट्र लेखा संस्था मी० ^{एण्ड आई० 234} | 5,44,463.58 4,56,000.00 |
| (1) | भविष्य निधि लेखा | 70,44,018.59 | | 70,31,354.56 | | 18. प्रकाशन फर्मिनी निधि लेखा 93,329.01 | |
| (2) | अंगदायी भविष्य निधि लेखा | 1,45,59,342.66 | | 1,36,29,973.05 | | 19. ग्रीष्म संस्थान लेखा, मी० एण्ड आई० 252 | 1,67,145.38 1,02,405.06 |
| (3) | सामान्य भविष्य निधि लेखा | 11,95,438.49 | | 11,26,410.58 | | 20. समाज-कार्य विभाग, अनुसंधान परियोजना लेखा 1,80,887.02 2,12,504.20 | |
| (4) | शिक्षा विभाग मी०पी० एफ० | | | | | 21. समाज कार्य विभाग (एन० पास० पास०) लेखा 3,86,373.91 7,76,727.49 | |
| गी० पी० एफ० | लेखा | 2,82,004.74 | | 2,97,361.40 | | 22. समाज-कार्य विभाग, भवन-लेखा 35,61,708.19 15,220.00 | |
| (5) | गी० पी० एफ० लेखा जो विं श्र० आ० को लौटाता है | 1,25,515.55 | | 1,20,000.00 | | 23. पृष्ठनिर्धारण कृषि निधि लेखा (मी० एण्ड आई० 258) | 1,00,000.00 |
| 5 | मूल्यहास्य आरक्षण निधि लेखा | 3,09,601.39 | | 2,81,983.70 | | 24. प्रेषण तथा जमा लेखा, प्रिक्षा विभाग 35,129.97 20,637.95 | |
| 6 | प्रकाशन निधि तेज़ि | 10,724.50 | | 5,000.00 | | 25. श्वेताङ्गि आवश्यकता लेखा, मी० एण्ड आई० 152 भाववृत्ति लेखा, मी० एन्य राज्यों से प्राप्तिया 34,706.98 38,379.47 | |
| 7 | कुलपति का छात्र निधि लेखा | 1,29,725.67 | | 1,49,508.35 | | 26. श्री० विनोद श्री० विनोद लेखा 34,706.98 38,379.47 | |
| 8 | वैदेवस्तु निधि लेखे | 40,03,357.66 | | 35,61,708.19 | | 27. श्री० विनोद श्री० विनोद लेखा 34,706.98 38,379.47 | |
| 9. | विज्ञान अवधि न राखि लेखा | 28,277.64 | | 32,346.42 | | 28. श्री० विनोद श्री० विनोद लेखा 34,706.98 38,379.47 | |
| 10. | याता कृषि निधि लेखा | 1,75,971.09 | | 2,72,989.35 | | 29. श्री० विनोद श्री० विनोद लेखा 34,706.98 38,379.47 | |
| 11. | पुस्तकालय जमा लेखा | 3,13,654.75 | | 3,03,667.35 | | 30. श्री० विनोद श्री० विनोद लेखा 34,706.98 38,379.47 | |
| 12 | सी० एम० एर्ड० आर० आर० आवश्यकता लेखा मी० एण्ड आई० 99 | 7,13,775.06 | | 9,01,325.06 | | 31. श्री० विनोद श्री० विनोद लेखा 34,706.98 38,379.47 | |
| 13. | विं श्र० आ० आवश्यकता लेखा | | | | | 32. श्री० विनोद श्री० विनोद लेखा 34,706.98 38,379.47 | |
| | संडेश मी० एण्ड आई० 131 | 5,16,242.83 | | 10,07,494.73 | | 33. श्री० विनोद श्री० विनोद लेखा 34,706.98 38,379.47 | |
| | | | | | | 34. श्री० विनोद श्री० विनोद लेखा 34,706.98 38,379.47 | |
| | | | | | | 35. श्री० विनोद श्री० विनोद लेखा 34,706.98 38,379.47 | |
| | | | | | | 36. श्री० विनोद श्री० विनोद लेखा 34,706.98 38,379.47 | |
| | | | | | | 37. श्री० विनोद श्री० विनोद लेखा 34,706.98 38,379.47 | |
| | | | | | | 38. श्री० विनोद श्री० विनोद लेखा 34,706.98 38,379.47 | |
| | | | | | | 39. श्री० विनोद श्री० विनोद लेखा 34,706.98 38,379.47 | |
| | | | | | | 40. श्री० विनोद श्री० विनोद लेखा 34,706.98 38,379.47 | |

टिप्पणिया : क्रमांक 1, 4 (4), 22, 24, 25 के सम्बन्ध में प्राप्तियों और अदायगियों को मई, 1979 से मार्च, 1980 तक हुए नेतृत्वों में शामिल कर दिया गया है, जिसके लिए दिल्ली समाज-कार्य विद्यालय और कोटीय शिक्षा संस्थान का 1-5-1979 से तत्वबधित विभागों के माध्यम से विवरण हो गया था ।

(वी० राममूर्ति)

उप विचारिकारी
दिल्ली विश्वविद्यालय
दिल्ली-110007

(श्री० रमेश कुमार)

वित्त अधिकारी
दिल्ली विश्वविद्यालय
दिल्ली-110007

(ज० दीपा राघवन)

कोषाधारक
दिल्ली विश्वविद्यालय
दिल्ली-110007

विवरण पत्र सं 4

दिल्ली विवरावालय

रोकड़ लेखे के अनुसार रोकड़ वार्की

| क्रम सं० | लेखे का नाम | 31-3-1979 को | 31-3-1980 को | रु० | रु० | रु० | रु० |
|----------|--|---|---|---|---|---|--|
| 1. | (1) सामान्य निधि चालू लेखा (2) सामान्य निधि वचत बैक लेखा (3) अनुरक्षण अनुदान लेखा सं० 1 (4) अनुरक्षण अनुदान लेखा सं० 2 (5) साध्य विधि केन्द्र सं० 2 (6) साध्य विधि केन्द्र सं० 2 (7) दक्षण दिल्ली परसर (8) समाज कार्य विभाग लेखा (9) शिक्षा विभाग लेखा | 77,007.85 (—) 61,679.33 — — 1,43,842.82 94,248.68 (—) (—) 33,406.14 15,140.12 50,527.74 | 69,829.30.42 86,50,663.06 12,66,912.73 21,64,749.07 1,13,835.68 70.28 20,930.94 16,207.06 71,008.30 | रु० | रु० | रु० | रु० |
| | अनुरक्षण अनुदान लेखे के अन्तर्गत कुल रोकड़ वार्की | 4,09,040.40 (—) | 15,42,017.46 | 5. मूल्य हास्य आरक्षण निधि लेखा 6 प्रकाशन निधि लेखा 7. कुलपति का विद्यार्थी निधि लेखा 8. बंदोबस्तु निधि लेखे 9. विज्ञान अवधान राशि-लेखा 10. यात्रा क्षण निधि लेखा 11. पुस्तकालय जमा लेखा 12. सी०एस०आई० शार० आवृत्ति लेखा दी० य० 99 ^{1/2} | 33,790.91 7,008.43 31,644.63 1,51,356.52 16,429.44 22,326.44 90,723.15 1,00,710.55 | 61,408.60 12,732.93 11,861.95 12,93,005.99 12,360.68 25,308.18 — 1,00,000.00 | 61,408.60 12,732.93 11,861.95 12,93,005.99 12,360.68 25,308.18 — 10,00,000.00 |
| 2. | (1) योजना विकास चालू लेखा (2) योजना विकास वचत बैक लेखा (3) दक्षिण दिल्ली परिसर योजनागत लेखे के अन्तर्गत कुल रोकड़ | 4,73,082.36 3,861.65 2,16,160.07 6,93,104.08 | 20,564.66 4,035.35 3,75,972.25 4,00,572.26 | 13. विवरविद्यालय अनुदान आयोग आवृत्ति लेखा सं० डी० य० 1.31 14. अनुसंधान योजना लेखा सं० सी० एड आई० 1.48 | 7,57,590.94 3,33,302.87 | 2,66,339.04 1,84,286.38 | 2,66,339.04 1,84,286.38 |
| 3. | (1) विविध चालू लेखा (2) विविध वचत लेखा विविध नेष्टे के अन्तर्गत कुल रोकड़ वार्की | 7,82,184.02 3,41,059.02 | 3,39,385.77 55,364.4 | 15. संस्थान/संगोष्ठियों/ग्रन्थि तिकायों से सम्बद्ध आवृत्ति लेखा सं० सी० एड आई० 1.65 16. कोई फाइडेशन लेखा | 3,33,302.87 2,29,412.86 | 2,31,360.23 16,960.15 | 2,31,360.23 16,960.15 |
| 4. | (1) भविष्य नांद लेखा (2) अंगदायी भविष्य निधि लेखा (3) सामान्य भविष्य निधि लेखा | 36,946.86 2,76,788.94 95,328.94 | 49,610.89 12,06,158.55 1,64,356.85 | 17. कम्प्यूटर केन्द्र लेखा सं० सी० एड आई० 2.34 18. भवन निर्माण क्षण निधि 19. प्रकाशन परिकामी निधि लेखा 20. संगोष्ठी/शिष्य संस्थान लेखा (सी० एड आई० 2.52) | — — — 93,329.01 | 64,741.32 12,422.57 | 64,741.32 12,422.57 |

| | | | | | |
|---|--|----------------------|--|--------------|--|
| (4) अंशदायी भविष्य निधि लेखा जो १००० रुपये की लौटाना है | 4,465.43 | 9,980.98 | 22. समाज कार्य विभाग अनुसन्धान परियोजना लेखा | 54,746.10 | 23,128.92 |
| (5) भविष्य निधि लेखा— शिक्षा विभाग | 67,277.89 | 51,921.23 | 23. समाज कार्य विभाग (एन० एस० एस०) लेखा | 4,72,043.37 | 1,81,689.79 |
| भविष्य निधि लेखों के अन्तर्गत कुल रोकड़ बाकी | 4,80,808.06 | 14,82,028.50 | 24. प्रेषण तथा जमा लेखा | 36,849.27 | 51,341.29 |
| टिप्पणियाः कम सं० १ (VIII) श्रीर (IX), ४ (V), २१, २४, २५, ३०-४-१९७९ को रोकड़ बाकी की स्थिति दर्शति है क्योंकि दिल्ली समाज कार्य विद्यालय नथा केन्द्रीय शिक्षा संस्थान का विश्वविद्यालय से सम्बद्ध विभागों के साथ विवार १-५-१९७९ को हुआ था। | | | 25. अध्योत्तरवृत्ति/आवृत्ति लेखा (शिक्षा विभाग) | 17,570.88 | 13,898.39 |
| 2. बैंकों से परस्पर अन्तरण ३-१-३-१९८० को निम्नलिखित अन्तर्भूत अन्तरण को—जो कि १९७८-७९ और १९७९-८० के दौरान लिए गए थे—समयोचित नहीं किया गया था: | | | कुल रोकड़ बाकी | 55,10,265.23 | 46,78,570.58 |
| क्रमांक | लेन्द्री से | लेन्द्री से | राशि | क्रमांक | राशि |
| 1. | अनुरक्षण अनुदान लेखा | योजनागत विकास लेखा | ६० | ६० | ६० |
| 2. | अनुरक्षण अनुदान लेखा | विविध लेखा | 67,07,500 | 7,809.36 | प्रेस लेखा |
| 3. | अनुरक्षण अनुदान लेखा | प्रेस लेखा | 3,56,000 | 1. | अनुरक्षण अनुदान लेखा |
| 4. | योजनागत विकास लेखा | प्रेस लेखा | 4,50,000 | 54. 60 | विविध लेखा |
| 5. | विवरधि लेखा | योजनागत विकास लेखा | 1,00,000 | 1 61,963.61 | योजनागत विकास लेखा |
| 6. | ५०० रुपये का ० आवृत्ति लेखा (डी० य० १३१) | अनुरक्षण अनुदान लेखा | 6,50,000 | 4. | विविध लेखा |
| 7. | " | योजनागत विकास लेखा | 3,00,000 | | |
| 8. | अनुसन्धान योजना लेखा (मा० एस० एस० १४८) | अनुरक्षण अनुदान लेखा | 4,50,000 | 1. | रोकड़ बहियों में रुटियों को हूर करना |
| 9. | " | योजनागत विकास लेखा | 8,00,000 | 2. | 1979-80 वर्ष से साच्चिन्त रोकड़ बहियों में निम्नलिखित गलतियों को १९८०-८१ के दौरान समायोजित करना पड़ा: |
| 10. | अंशदायी भविष्य निधि लेखा जो विं ० आ० आ० को बापस किया गया | योजनागत विकास लेखा | 6,00,000 | 3. | रोकड़ बहियों में रुटियों को हूर करना |
| 11. | एम०एस०एस० (समाज कार्य विभाग) | अनुरक्षण अनुदान लेखा | 11,10,000 | 2. | अनुरक्षण अनुदान लेखा |
| | | योजनागत विकास लेखा | 40,000 | 5. 50 | रोकड़ बही के अनुमार रोकड़ बही के अनुमार अधिक दिल्ली विद्यालय |
| | | अनुरक्षण अनुदान लेखा | | | अनुरक्षण अनुदान |
| | | | | | (ज० दीर्घावधि विवार) |
| | | | | | काषाय्यकारी |
| | | | | | दिल्ली विश्वविद्यालय |
| | | | | | दिल्ली |

विवरण फा० सं०—५

दिल्ली विश्वविद्यालय प्रेस

तुलन पर, 31-3-1980 को

| 31-3-1979 को | परिस्मृतियां | 31-3-1980 को | 31-3-1980 को | 31-3-79 को | देयताये | 31-3-80 को |
|--------------|--------------------------------------|--------------|--------------|--------------------------------------|-----------|------------|
| 11,77,602 | 1. मणीने फर्नीचर, तथा उपकर | 11,17,298 | 1,62,442 | 1. प्रेस ब्लैडने के लिए १००मी० | | 1,62,442 |
| 1,92,171 | 2. कम्पोजिशन का सामान | 2,20,101 | | का विशेष अनुदान | | |
| 5,29,679 | 3. प्राप्य राशि | 8,70,491 | 10,93,742 | 2. एक मुझ अनुदान में से अनुदान | 10,93,742 | |
| 54,106 | 4. सामान का स्टाक | 82,324 | 12,42,544 | 3. कोई फाउंडेशन से प्राप्त करन | 12,42,544 | |
| 51,463 | 5. चल रहे कार्य जिनके लिए | | | 4. विविध लेनदार | | |
| | बिल नहीं बनाए गए हैं | 69,494 | 9,738 | (क) अन्य दिवानों से संबंधित प्राप्ति | 13,097 | |
| 500 | 6. स्थायी देशर्गी | 500 | 72,180 | (ख) काम के लिए पेशर्गी | 82,430 | |
| 4,197 | 7. टैक मे रोकड | 1,20,003 | 1,40,000 | (ग) विविध लेब्स से कृष्ण | 1,40,000 | |
| 7,12,078 | 8. हानि | 8,17,634 | 14,430 | (घ) बेतन बिलों में कटोरियां | 19,034 | |
| 7,440 | 9. पेशिया (क) उत्तर सम्बन्धी पेशर्गी | 8,400 | 8,302 | (ङ) योजनागत विकास लेब्स मे देय | 1,00,000 | |
| 14,142 | (ख) बाल महायता सम्बन्धी पेशर्गी | 4,798 | — | (क) अनुरक्षण अनुदान मे देय | 4,57,009 | |
| | 10. विविध नेहरा से शान्त बली राशि | 55 | | | | |
| 27,43,378 | जोड़ | 33,11,098 | 27,43,378 | जोड़ | 33,11,098 | |

लेखों पर टिप्पणीयां—परिस्मृतियां

क्रमांक 3, प्राप्य राशि तथा क्रमांक 8 हानि
(1) 244 रुपय की राशि, जो 1979-80 से पहले की अवधि से सम्बन्धित बिलों के मूल्य को प्रदर्शित करती है, कम हो गई है और उम्म हानि मे समर्थोजित कर दिया गया है।

(शाम जो हवे)
प्रम मैनजर
दिल्ली विश्वविद्यालय प्रेस
दिल्ली

(II) 10,000 रुपए की राशि—जो 1978-79 वर्ष के सम्बन्धित बिलों का मूल्य प्रदर्शित करती है और जिसे लाल हानि लेब्स मे शामिल नहीं किया गया था—को जोड़ दिया गया है, और उम्म हानि मे समर्थोजित कर दिया है।

(ज० वीराराधवन)
कोषाधार
दिल्ली विश्वविद्यालय
दिल्ली

विवरण पत्र सं. 6

दिल्ली विश्वविद्यालय प्रेस

वर्ष 1979-80 का लाभ-हानि खाता

| | 1979-80 | 1978-79 | | | 1979-80 | 1978-79 |
|--|----------|----------|--------------------------|-----------|-----------|---------------------|
| | रुपये | रुपये | रुपये | रुपये | रुपये | रुपये |
| 1 सामान का प्रारम्भिक स्टाक | 54,106 | 32,749 | 1 प्राप्तिया | | | |
| 2 चल रहा कार्य | 51,463 | 1,13,500 | क छपाई तथा | 14,90,291 | | |
| 3. (क) वेतन तथा भत्ते | 8,38,753 | | ख. रही कागज की विक्री | 28,299 | | |
| (ख) समयोपरि भत्ता | 28,495 | | ग. विविध | 4,184 | | |
| (ग) अवकाश यात्रा रियायत | 29,172 | | | 15,22,774 | 15,31,773 | |
| (घ) भविष्य निधि अवशालन | 59,125 | | 2 सामान का | 82,324 | 54,106 | |
| (ङ) ई०ए०आर० अवशालन | 31,900 | | संवरण स्टाक | | | |
| (ज) ग्रेन्हृष्टी | ----- | 9,86,635 | 3 चल रहा कार्य | 69,494 | 51,463 | |
| 4 सामान की खरीद | | 8,77,171 | 4 हानि | 1,15,312 | 1,12,966 | |
| 5. विविध आनुषंगिक खर्च | | 4,44,799 | | | | |
| 6. किराया, दर और कर | | 4,45,669 | | | | |
| 7. बाहरी एजेंसियों/ठेकेदारों के जरिए ¹ कराया गया कार्य | | 30,468 | | | | |
| 8 (क) कम्पोर्जिंग के सामान का मूल्यहास | 23,023 | | 60,628 | 60,458 | | |
| (ख) मशीनों, फर्नीचर तथा उपकरण का मूल्य हास | 99,566 | | | 39,216 | 69,019 | |
| | | | | 1,22,589 | 1,16,489 | |
| जोड़ | | | | 17,89,904 | 17,50,308 | जोड़ . |
| | | | | | | 17,89,904 17,50,308 |

लाभ-हानि लेखे पर टिप्पणिया

सामान की खपत का विवरण नीचे दिया जा रहा है

| मद | प्रारम्भिक स्टाक | वर्ष में की गई | वर्ष में सामान | मवरण स्टाक |
|-------------------------------------|------------------|----------------|----------------|------------|
| | 1-4-79 | खरीद | की खपत | 31-3-80 का |
| | रुपये | रुपये | रुपये | रुपये |
| (क) कागज | 43,731 | 3,58,861 | 3,28,467 | 74,025 |
| (ख) जिल्द बंदी का सामान | 675 | 64,697 | 60,156 | 5,216 |
| (ग) मोनो स्पूल | 3,292 | 3,812 | 5,651 | 1,453 |
| (घ) स्याही | 2,736 | 7,246 | 8,403 | 1,579 |
| (ङ) स्नेहक | 3,672 | 4,871 | 8,492 | 51 |
| (च) फिल्में, आफेट छपाई के लिए रसायन | — | 5,312 | 5,312 | — |
| जोड़ | 54,106 | 4,44,799 | 4,16,481 | 82,324 |

(श्याम जी दूबे)

मैनेजर

दिल्ली विश्वविद्यालय प्रेस

दिल्ली

(धीरेन्द्र कृष्ण)

विजय अधिकारी

दिल्ली विश्वविद्यालय

दिल्ली

(जे० वीरशंखवन)

कापाध्यक्ष

दिल्ली विश्वविद्यालय

दिल्ली

विवरण पत्र स ०-७

विश्वविद्यालय प्रेस लेखा

प्राप्तिया, अदायगिया और रोकड बाकी का सारांश

1979-80

रुपये पै०

प्रारम्भिक रोकड बाकी, 1-4-1979 को

4,196 60

प्राप्तिया जिनमें वर्ष 1979-80 के दौरान विधियों का अन्धायी अन्तरण शामिल है

19,65,271.73

19,69,468.33

1978-79 वर्ष में सम्बन्धित राशि जिस 1979-80 के दौरान

योजनागत विकास लेखे में स्थानान्तरित कर दिया गया है

8,301.66

19,61,166.67

राशि जिसे विविध लेखे में से स्थानान्तरित करना है

54.60

19,61,112.07

राशि जिसे अनुरक्षण अनुदान लेखे में स्थानान्तरित करना है

7,809.36

19,68,921.43

वर्ष 1979-80 के दौरान प्राप्तिया

18,48,918.63

रोकड बाकी

1,20,002.80

टिप्पणी— अनुरक्षण अनुदान लेखा और योजनागत विकास लेखे में से विधियों का अन्धायी स्थानान्तरण 1979-80 में अर्थोपाय स्थिति का निराकरण करने के लिए किया गया था जिसे 1980-81 के दौरान समायोजित कर लिया जाएगा।

(वी० रामामूर्ति)
उपवित्त अधिकारी
दिल्ली विश्वविद्यालय
दिल्ली-110007

(धीरेन्द्र कृष्ण)
वित्त अधिकारी
दिल्ली विश्वविद्यालय
दिल्ली-110007

(जे० वीराराधवन)
कोषाध्यक्ष
दिल्ली विश्वविद्यालय
दिल्ली-110007

STATE BANK OF INDIA
CENTRAL OFFICE

Bombay, the 16th November 1981

SBD. No. 10/1981.—In terms of clause (c) of sub-section (1) of Section 23 of the State Bank of India (Subsidiary Banks) Act, 1959, (38 of 1959), the State Bank of India hereby nominates Shri M. B. Deshmukh, Deputy Managing Director (Associate Banks), State Bank of India, Central Office, Bombay, as a Director of the following Associate Banks with immediate effect:—

1. State Bank of Bikaner & Jaipur.
2. State Bank of Hyderabad.
3. State Bank of Indore.
4. State Bank of Mysore.
5. State Bank of Patiala.
6. State Bank of Saurashtra.
7. State Bank of Travancore.

SBD No. 11/1981.—It is hereby notified for general information that Shri M. B. Deshmukh, who was appointed as the Managing Director of State Bank of Mysore in terms of Section 29(1) of the State Bank of India (Subsidiary Banks) Act, 1959 (38 of 1959), ceased to be the Managing Director of the said Associate Bank with effect from the 14th November 1981.

The 30th December 1981

SBD No. 13/1981.—In exercise of the powers under sub-section (1) of Section 41 of the State Bank of India (Subsidiary Banks) Act, 1959, and with the approval of the Reserve Bank of India, the State Bank of India has appointed the firm of Auditors noted against each of the following Subsidiary Banks as Auditors of that Subsidiary Bank:—

Name of the Bank & Name of the Auditor

State Bank of Bikaner & Jaipur—M/s. M. L. Sharma & Co., Jaipur.

State Bank of Hyderabad—M/s. Narasimha Rao & Associates, Hyderabad.

State Bank of Indore—M/s. R. D. Joshi & Co., Indore.

State Bank of Mysore—M/s. S. Krishnaswamy & Co., Bangalore.

State Bank of Patiala—M/s. Khanna & Thapar, Chandigarh.

State Bank of Saurashtra—M/s. Naushir M. Marfatia & Co., Ahmedabad.

State Bank of Travancore—M/s. Aivar & Cherian, Kottayam.

2. The appointments are in respect of the accounting period ending 31st December 1981 and shall be for a period of one year with effect from the 1st November 1981 to the 31st October 1982.

The 23rd February 1982

NOTICE

The Twenty-Seventh Annual General Meeting of the Shareholders of the State Bank of India will be held at "Vidya Mandir", 1, Moira Street, Calcutta-700 017 on Friday, the 16th April 1982 at 4.00 p.m. for the transaction of the following business:—

- 1 to receive the Central Board's Report, the Balance Sheet and Profit and Loss Account of the Bank made up to the 31st December 1981 and the Auditor's Report on the Balance Sheet and Accounts; and
- 2 to elect two Directors to the Central Board of the Bank under the provisions of Section 19(1)(c) of the State Bank of India Act, in the place of Shri T. M. Chudasama and Dr. B. A. Chaugule, whose terms expire on the 17th March 1982 and who are eligible for re-election.

P. C. D. NAMBIAR
Chairman

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

New Delhi-110 002, the 22nd February 1982

(CHARTERED ACCOUNTANTS)

No. 1-CA(130), 82.—The following draft of certain amendments to the Chartered Accountants Regulations, 1964 which it is proposed to make in exercise of the powers conferred by sub-sections (1) and (3) of Section 30 of the Chartered Accountants Act, 1949 (Act XXXVIII of 1949), is published for information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken up for consideration on or after the 1st April, 1982.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Council of the Institute of Chartered Accountants of India, New Delhi.

In the said Regulations:—

I. In Regulation 179.—

- (a) for the existing heading, the heading "Post-qualifying courses and Examinations" shall be substituted;
- (b) for the words and letters "Schedules 'C' and 'D'" the words and letters "Schedules 'C', 'D' and 'E'" shall be substituted.

II. In Schedule 'C'.—

- (a) for the existing heading, the heading "Post-Graduate training in Management Accountancy" shall be substituted;
- (b) for paragraph 2, the following shall be substituted, namely:—

"2. Administration

Notwithstanding anything contained in regulation 152, the Management Accountancy Course shall be under the charge of the Post Graduate Courses Committee appointed by the Council for the purpose (referred to in this schedule as the "Committee") whose functions shall include holding of the examination, admission thereto, appointment and selection of examiners, prescription of books, for the guidance of candidates, declaration of results and other allied matters."

(c) in paragraph 3.—

- (i) in subparagraph (1), the words "has completed one year from the date of passing the chartered accountants' Final Examination and" shall be omitted;
- (ii) for subparagraph (2) the following shall be substituted, namely:—

"(2) A candidate for admission to the examination shall pay such fee not exceeding two hundred rupees for each group as may be fixed by the Council from time to time."

- (d) for paragraph 4 the following shall be substituted, namely:—

III. Papers and Syllabus

- (1) A candidate for the Management Accountancy Examination held before 1st April, 1983 shall be examined in the subjects comprised in following two Groups:

Group I Paper 1—Management Accounting

Paper 2—Management Accounting

Group II Paper 1—Management and Organisation Structure

Paper 2—Economic and Management Policies

[The existing syllabus under Schedule "C"—Paragraph 4 remains unchanged and hence is not reproduced here]

- (2) A candidate for the Management Accountancy Examination held on or after 1st April, 1983 shall be examined in the subjects comprised in following two groups:

Group I Paper 1—Accounting and Decision Making
 Paper 2—Management Accounting
 Group II Paper 3—Economic Environment and General Management
 Paper 4—Systems Management.

Group I

Papers 1 & 2—Objectives and Scope

Apart from the basic task of recording and analysing monetary transactions, the accountant today has to use his specialised skills and training to assist management in planning, controlling and decision making. The main objective of Papers 1 & 2 is to equip the candidates with technical and analytical skills in management of funds and managerial decision-making with special emphasis on the practical aspects.

In managerial decision making and control there can never be finality about the choice of a particular course of action from the many alternatives available. The candidates must, therefore, display an understanding of the relative merits of each alternative.

A candidate should be able to distinguish the relevant issues from the irrelevant matters, grasp the implications of the various factors in a given situation and marshall his thought process logically so as to be able to present information in a meaningful manner. This examination does not purport to be a test of the computational and arithmetical ability of the candidates. If the basic concepts of reporting to management are clearly brought out, minor arithmetical inaccuracies can be ignored.

Candidates may note that mere theoretical knowledge by itself will not be enough. Practical experience gained during the day-to-day assignments must be used while attempting these papers. The candidates must display in their answers an awareness of the problems faced by practising managers.

Paper 1—Management Accounting and Decision Making

(a) Management & Accounting Functions

Managerial Accounting—Managerial planning and control—Responsibility Accounting—The control process—Accounting Analysis and special decisions.

(b) Profit Planning—Cost—Volume—Profit Analysis

Fixed and variable costs—The contributory margin—Break even analysis—Applications of cost-volume-profit analysis—Variability of fixed costs—Changes in variable costs—Changes in product-Mix-Increase/reduction in sales volume—Pricing Policies—Analysis for planning and control—Assumptions and limitations.

(c) Incremental Analysis—Tactical Decisions

Marginal cost—Differential cost—Relevant cost—Incremental cost—Incremental analysis—Opportunity cost—Past and sunk costs—Product analysis and special decisions—Changes in sales mix—Adding a new product—Pricing decisions—Economies above capacity—Make or buy decisions—Temporary plant shutdown—Plant abandonment.

(d) Budgetary Control-Operations

Budgetary organisation—Budgetary installation—Budgets and standard costs—The Budget as part of the overall business plan—Sales budget—Sales forecast—Production budget—Direct Materials budget—Direct labour budget—Manufacturing overhead budget—Inventory budget—Cost of goods sold budget—Selling & Administrative expenses budgets—Master budget—Fixed and flexible budgets—Development of flexible budget—Cost behaviour studies—Preparation of flexible budgets—Fixed and variable costs—Materials & labour—Departmental flexible budgets—Primary allocation of costs—Secondary allocation of service departments' cost—Departmental overhead recovery rates—Control of costs of service departments Zero-based Budgeting.

(e) Cost Control Through Variance Analysis

Variance analysis—Analysis for cost control—Volume variances—Limitations of flexible budgets—Standard cost systems—Setting standards—Material standards—Material Price & quantity variance—Labour rate standards—Labour

rate of efficiency standards—Labour rate & efficiency variances—Overhead standards—Normal capacity and standard product cost—Variance analysis of overheads—Volume variance and responsibility.

(f) Performance Reporting

Types of Reports—Reporting Periods—Level of Reporting—Reporting to top management—Reports for shop floor supervisors and production managers—Principle of exception—Reports in physical units—Limitations of performance reporting and cost controllability.

(g) Management Control Systems

Strategic planning and operational controls—Responsibility accounting—Decentralised divisional control—Transfer prices—Residual income and ROI as tools of control—Centralised control and budgetary systems—Evaluation of performance—Performance Budgeting—Control of enterprises in centrally planned economies.

(h) Decision Models

Analysis of probability and uncertainty—Elements of operations research in decision making—Linear programming and simulation—Monte-Carlo technique—Cost optimisation in inventories—Production schedules and marketing plans—Computers and decision making.

Paper 2—Financial Management

(a) Forecasting & Planning

Cash forecasts—Projected profit and loss account—and balance sheet—Fund flow forecasts.

(b) Analysis and interpretation of published statements

Inter-firm/intra-firm comparisons through ratio analysis—Fund flow analysis—Trend analysis—EPS—Capital gearing—Trading on equity—Over-trading—Over and under-capitalisation and their impact on share market prices.

Analysis of financial health—Financial sickness: its symptoms and prediction.

(c) Capital Structuring and Raising Long Term Funds

Issue & timing of Equity share capital, Preference Share Capital and Debentures—adjustments of rights between new shareholders and old shareholders—Issue of bonus shares and issues of share at premium—Under-writing arrangements and managing new issues—Listing of shares on the stock exchange—Issue of right shares—Raising long-term loans—Requirements of financial institutions—Impact of financial institutions on financial policy of undertakings—Conversion of loans into equity.

(d) Working Capital

The concept of working capital—Estimating and analysing working capital requirements—Sources for financing shortterm requirements—Internal financing v. external financing—Credit policies & collection systems—Inventory control—Cash management.

(e) Capital Budget

Long range planning—Risk and uncertainty—Impact of taxation—Capital expenditure budgeting procedures—Preparation of capital expenditure budgets—Departmental allocations—Machinery for appraisal of requests—reporting on spending and progress—Process of capital expenditure control—Periodical statements for control Pert & CPM.

(f) Appraisal of Capital Expenditure Proposals

The criterion of profitability in evaluating capital expenditure proposals—Reducing a proposal to quantitative form—Evaluation of the proposal—Return on capital—Time adjusted methods—Discounted Cash Flow—Internal rate of return—Excess present value analysis—pay-back method—Social Cost-benefit analysis.

(g) Internal Financing

Dividend policy—plough back of earnings—Tax and depreciation considerations—Management of reserves—Inflation accounting & its impact.

(h) Investment Management

Determining investment portfolio—Risk-return relationship—Timing of purchases—Analysis of movements of share market prices—Dow Jones Theory—Formula Plans—Sensitivity of market prices to EPS—Selection of securities.

Group II**Paper 3—Economic environment and General Management Objectives and Scope**

A business undertaking necessarily functions within the overall socio-economic environment of the country. A management accountant must therefore be able to perceive and identify important trends in the economic environment so as to be able to judge its impact on the business undertakings. This paper attempts to develop an awareness to such trends.

The emphasis is not so much on the bookish knowledge as on the capacity of the candidate to understand the implications of given business situations, analyse the problems involved from an overall view and present alternatives. In view of this, the question paper shall have short case problems as well as theory type questions.

Impact of economic environment and government policies & regulations on management policies with special reference to :

Planned industrial growth; objectives, targets and achievements.

Economic policy of the government regarding industrial development—Licencing and the working of the Industrial Development and Regulations Act.

Location of Industries, Strategy for diversification of industries

Industrial relations; role of trade unions, wage boards, labour disputes, joint councils; labour participation in management.

Price controls; impact on industrial growth; role of tariff commission.

Impact of MRTP Act on industrial development.

Export promotion, policy of foreign trade.

Impact of company legislation on business; regulation of foreign business enterprises.

Monetary policy; union budget; capital market conditions; taxation and fiscal policies.

Role of public sector enterprises; trends in management of public sector enterprises.

Inflation and its impact on business.

Paper—4—Systems Management**Objectives and Scope :**

The management accountant is very closely associated with Systems Analysis and Data processing. The main objective of this paper is to equip the candidates with the necessary skills in this area.

- (a) **Systems** : Definition : Types and characteristics—Systems Approach, Benefits and Limitations—Total Systems; Synthesis of sub-systems and Interface—Systems development & Implementation.
- (b) **MIS** : Structure, physical, functional, three tier planning and control, synthesised structure—Organisation and Management relevant to Information Systems—Information Systems support for forecasting/planning/control and decision making—Development of accounting, and operating systems.
- (c) **Information System for Functional Areas** : Information System for Operations and Production Management — Information system for Project Management — Financial Information system — Purchasing Information System—Personnel Information system—Marketing Information System.
- (d) **Data Processing** : Computer, Hardware and Software—Data Base Concepts and Management Systems—Batch Processing—On line and Realtime Systems—Applications in various functional areas, viz. sales, production, etc. Micro processing and mini computers.
- (e) **Systems Analysis** : Theory of Systems Analysis—Gross Systems Design and feasibility studies—System Plans—Systems Analysis and Design;

Techniques and Tools—Design of forms—Documentation and Guidelines for a sound system design—Systems Manual—System Implementation and Periodic Evaluation—Standardised Systems Analysis.

- (f) **Work Study** : Techniques of work study and measurement—Organisation and methods study.

4A. Requirements for passing the Management Accountancy Examination

(1) A candidate for the Management Accountancy examination shall ordinarily be declared to have passed the examination if he passes in both the Groups simultaneously or in one Group at one examination and in the remaining Group at any subsequent examination, securing at one sitting, a minimum of 40% marks in each paper of the Group and a minimum of 50% of the total marks of both the papers of that Group :

Provided that the Committee may, at its discretion, reduce the minimum pass marks upto three marks in one or more papers and upto five marks in the aggregate.

(2) The Committee may, at its discretion, adopt the system of 7 point scale of grading [O(Outstanding), A, B, C, D, E & F (very poor)] for evaluation of the candidates in the examination and in that event, notwithstanding anything contained in sub-paragraph (1), the minimum grade required for passing in a Group shall be a C grade point in each paper of the Group and a B grade point average for all the papers of that Group. The grade point average shall be calculated on the following basis :

O=6, A=5, B=4, C=3,
D=2, E=1, F=0 (Zero)

Provided further that where a grade point average results in a decimal point, the fraction equivalent to .5 or above may be treated as 1.

(3) Notwithstanding anything contained in sub-paragraph (1), a candidate who has passed in Group I of the Management Accountancy examination under sub-paragraph (1) of paragraph 4 held before 1st April, 1983 shall be exempted from appearing in Group I of the Management Accountancy examination under sub-paragraph (2) of paragraph 4 held on or after 1st April 1983 and shall be declared to have passed the examination if he secures a minimum of 40% marks in each paper of the remaining Group II and a minimum of 50% of the total marks in all the papers of that Group. A candidate who has passed in Group II of the Management Accountancy examination under sub-paragraph (1) of paragraph 4 held before 1st April, 1983 shall be exempted from appearing in Paper 3—Economic Environment and General Management of the Management Accountancy examination under sub-paragraph (2) of paragraph 4 held on or after 1st April, 1983 and shall be declared to have passed the examination if he secures a minimum of 40% marks in Paper 4—Systems Management—and minimum of 40% marks in each paper of the remaining Group I and a minimum of 50% of total marks in all papers of that Group.

(e) in paragraph 13,

(i) for the word "thesis", wherever it occurs, the word "dissertation" shall be substituted;

(ii) in sub-paragraph (3), the words "and stating whether work is based on the discovery of new facts by the candidate or of new relations of facts observed by others and how the work tends to the general advancement of knowledge" shall be omitted;

(f) in paragraph 15 for the word "thesis", the word "dissertation", shall be substituted

III. In Schedule 'D',—

(a) for the existing heading the heading "Post-Graduate training in Corporate Management" shall be substituted;

(b) for paragraphs 1, 2 and 3, the following shall be substituted, namely :—

"1. Corporate Management Course

The Corporate Management Course shall include a course of theoretical knowledge and training and a certificate in the appropriate from shall be granted to those who qualify

for the same, as hereinafter provided and they shall be entitled to use the letters DCM (ICAI) after their names

2 *Administrator*

Notwithstanding anything contained in regulation 152 the Corporate Management Course shall be under the charge of the Post Graduate Courses Committee appointed by the Council for the purpose (referred to in this Schedule as the "Committee"), whose functions shall include holding of the examination, admission thereto, appointment and selection of examiners, prescription of books for the guidance of candidates, declaration of results and other allied matters.

3 *Admission to the Examination*

(1) No candidate shall be admitted to the Corporate Management Course Examination unless he is a member at the time of appearing at the Corporate Management Course examination.

(2) A candidate for admission to the examination shall pay such fee not exceeding two hundred rupees for each group or each part as may be fixed by the Council from time to time.

(c) for paragraph 4 the following shall be substituted namely—

4 *Papers and syllabus*

(1) A candidate for the Corporate Management Examination held before 1st October 1982 shall be examined in the subjects comprised in the following two parts—

PART I

| | |
|--|-----------|
| Paper 1—The Human Factor in Management | 100 marks |
| Paper 2—Production & Productivity Management | 100 marks |
| Paper 3—Marketing Management | 100 marks |
| Paper 4—Financial Management | 100 marks |
| Paper 5—Tax Management | 100 marks |
| | <hr/> |
| | 500 marks |

PART II

| | |
|--|-----------|
| Paper 1—Organisation & Management Development | 100 marks |
| Paper 2—Management Control | 100 marks |
| Paper 3—Management Planning | |
| Section I—Theory of Planning | 100 marks |
| Section II—Practice of Planning | 100 marks |
| Section III—Management Planning for Public Enterprises | 100 marks |
| Paper 4—Management Audit | |
| Case Study Project | 100 marks |
| | <hr/> |
| | 600 marks |
| | <hr/> |

The syllabi of Part I and II of Paragraph 4 of Schedule "D" remain unchanged and hence are not reproduced here.

(2) A candidate for the Corporate Management examination held on or after 1st October 1982 shall be examined in the subjects comprised in following two groups—

Group I Paper 1—Organisational Behaviour and Planning
Paper 2—Management Control and Management Audit
Group Paper 3 Production and Productivity Management
Paper 4—Marketing Management

Group I

PAPER 1 *Organisational Behaviour & Planning*

Objectives and Scope

An objective of this paper is to provide the candidate an insight into certain concepts of behavioural sciences which are crucial to the various processes of management. Another objective is to make the candidates aware of the nuances of the Corporate planning process.

(a) *Human Factor in Management* Importance

The basic concepts of human behaviour in work situations—Motivation—Morale and Productivity—Behaviour of individuals and groups—Formal and Informal groups—Anatomy of leadership—Socio Psychological dimensions of supervision (leadership)—Styles of leadership and their impact on employee morale and productivity—Participative management—Management of change—Group dynamics

(b) *Organisational Analysis*

Organisation process—Activity analysis—Authority structure—Span of supervision

(c) *Management of Labour relations in India*

Unions & collective bargaining—Consultative management—Employee participation in Management

(d) *Process of Planning*

Corporate planning—Evaluation of alternatives—Feedback—Setting objectives—Characteristics of meaningful objectives—The importance of growth—Selecting the growth target—Strengths and weaknesses of companies in relation to planning—Strategic environmental appraisal—Gathering and synthesizing information—Methods of forecasting—Measuring the dispersion of forecasting errors

(e) *Work Study—Work Measurement—Organisation and methods Study*

Development of Planning perspective—Long range and short range planning—Diversification strategy—Synergy—Developing long range plan—Programme budgeting—Research budgeting—Period budgeting—Management by objectives

(f) *The Planning environment*

The socio economic factors influencing managerial planning

(g) *Problem areas involving perspective planning*

1 Promotion of new business—Flotation of a subsidiary company floating a new venture under foreign collaboration

2 Location Analysis of problem involving location of production units, marketing, service/distribution/units, procurement centres, maintenance centres etc

3 Expansion through diversification—Vertical and horizontal expansion—Expansion and decentralisation—Expansion through collaboration—Expansion and Management succession—Expansion through merger and amalgamation—Legal provisions governing amalgamation—Expansion and public policy

4 Stagnation and obsolescence Problems of marketing myopia—Problems of managerial obsolescence, product/technology/usage obsolescence—Problems of financial myopia

5 Consolidation—Streamlining of operation of product line, control and information systems

6 Rehabilitation—Averting imminent failure—Rehabilitation through merger—Rehabilitating a company that has failed—Rehabilitation through government intervention.

7 Special problems of management planning in public sector enterprises

PAPER 2 *Management Control and Management Audit* *Objectives and Scope*

With the growth in size and complexities the process of control and performance evaluation has acquired a special significance in the management of the large business undertaking of the day. This paper seeks to highlight the techniques of management control and management audit

A Management Control

a Concept of Control

Control process—Strategic planning and operational control—Problems of measurement—Feed Back and oscillation—Cost of control

(b) Responsibility accounting

Responsibility centre—cost centre, Profit centre, investment centre

- (c) *ROI system of divisional Control*
- Transfer pricing—Residential income.
- (d) *Budgetary Control System*
- (e) *Standard Costing as a tool of control*
- (f) *Management by objectives*.
- (g) *Behavioural problems in the control process*
- (h) *Internal Controls—Formulation of internal control scheme*.
- (i) *Problems of communication and control in public sector units in India*.

Co-ordination & Internal control—Financial and Cost Control—Budgeting, accounting and audit—Delegation and accountability—Authority and responsibility—Measurement of results—Ministerial & Parliamentary Control.

Section B

B. Management Audit

- (a) Concept of management audit—Its need and scope—Importance—Operations audit.
- (b) Organising management audit function—Need for interdisciplinary approach.
- (c) Management audit questionnaires—Other techniques of management audit.
- (d) Review of various processes of management—Appraisal objectives, planning, organisation, control and systems /procedures.
- (e) Review of functional areas—Purchase management, Inventory management—Production management—Sales management—Personnel management—Accounting & Finance.
- (f) Management audit reports.

Group II

PAPER 3 : Production and Productivity Management

Objectives and Scope .

The main objective of this paper is to make the candidates familiar with the basic production processes and to make them appreciate the dimensions of production function as an integral part of the total Corporate Management process. Since this is only an appreciation course, the candidates should not be tested in the procedural or technical details.

Production process and organisation for production—Production operations; Materials procurement and control, Products mix, Quality control, Materials handling, Layout, Scheduling, Assembling etc. Application of Operations Research Techniques like Linear Programming, PERT, Queueing Theory, Simulation—Technological obsolescence.

Productivity techniques : Input-Output analysis—Measurement of labour and capital productivity—Cost benefit analysis—Learning curves—Value analysis—Method analysis; motion study techniques—Work measurement techniques.

PAPER 4 : Marketing Management :

Scope : To make the candidates familiar with the basic marketing processes and to make them appreciate the dimensions of marketing decisions and how marketing forms an integral part of the total corporate management process. Marketing decisions rather than procedural details of selling and distribution should be emphasised. .

(a) The marketing process in terms of product, customers, channels, prices, promotion, and distribution—marketing mix.

(b) *Marketing Decisions*

- (i) relating to product : Product line policy, product development, product quality, brand product obsolescence—
- (ii) relating to pricing : Different strategies of pricing in the context of the Indian environment—
- (iii) relating to distribution channels : General Exclusive distribution, national vs. regional distribution, direct selling vs. Intermediates—

- (iv) Relating to customer developments : Institutional, rural, industrial etc.—Customer stratification—
- (v) Relating to logistics of distribution—
- (vi) Relating to strategy of promotion—
- (c) *Marketing Audit*.—Developing Marketing objectives and relating them to over all objectives of the company.

(d) The marketing objective of public sector enterprises. Considerations involving pricing differential and discrimination. Production development in public sector units.

(e) Special consideration governing distribution : System of controls and quotas—Channels of distribution; Co-operative sector, Government Agencies—Public Sector and export marketing—considerations governing marketing consumer products.

(f) Advertising and Public Sector products and services. Marketing function vis-a-vis production function in public sector—the cost benefit analysis of marketing function in public sector. Evaluation of 'Corporate Image' of public sector products and services.

4A. Requirements for passing the Corporate Management Examination.

(1) (i) Prior to 1st October, 1982 the Corporate Management Course shall consist of three parts. Parts I and II shall deal with written examinations in prescribed subjects as specified in paragraph 4(1) and Part III with the submission of dissertation on any one of the areas specified by the Committee.

(ii) A candidate for the Corporate Management Examination under sub-paragraph (1) (i) above shall ordinarily be declared to have passed in the written examinations under Part I and II if he secures a minimum of 40% marks in each paper and a minimum of 50% of the total marks of all the papers of that part :

Provided that the Committee may, at its discretion, reduce the minimum pass marks upto three marks in one or more papers and upto to marks in the aggregate.

(iii) A candidate who has passed the Part II examination under sub-paragraph 1(ii) above shall submit a dissertation under Part III as below :

[Part III of existing Paragraph 4 of Schedule 'D' remains unchanged and hence is not reproduced here].

(iv) A candidate seeking admission to Parts I and II under sub-paragraph (1)(1) above shall apply for registration at least six months before the commencement of the respective examinations.

(v) A candidate who has passed the part I examination under sub-paragraph (1)(ii) above shall be permitted to proceed to Part II of the course only after he has submitted the case study-project.

2. (1) On or after 1st October, 1982 the Corporate Management Course shall consist of two parts. Part I consisting of theoretical examination in prescribed subjects as specified in paragraph 4(2) and Part II consisting of practical training and submission of dissertation.

(ii) A candidate for the Corporate Management Examination under sub-paragraph 2(i) above shall ordinarily be declared to have passed the examination if he passes in both the groups simultaneously or in one group at one examination and in the remaining group at any subsequent examination, securing at one sitting a minimum of 40% marks in each paper of the Group and a minimum of 50% of the total marks of all the papers in that Group :

Provided that the Committee may, at its discretion, reduce the minimum pass marks upto three marks in one or more papers and upto five marks in the aggregate.

(3) The Committee may, at its discretion, adopt the system of 7 point scale of grading [C (outstanding), A, B, C, D, E, & F (very poor)] for evaluation of the candidates in the examination and in that event, notwithstanding anything contained in sub-paragraphs (1) and (2), the minimum grade required for passing in a Group shall be a 'C' Grade point in each paper of the Group and 'B' Grade point average for all the papers of that Group. The grade point average shall be calculated on the following basis : 0=6, A=5, B=4, C=3, D=2, E=1, F=0 (zero). Pro-

vided further that where a grade point average results in a decimal point the fraction equivalent to .5 or above may be treated as 1.

(4) Notwithstanding anything contained in sub-paragraphs (1) and (2), a candidate who has passed in Part I of the Corporate Management examination under sub-paragraph (1) of paragraph 4 held before 1st October, 1982 shall be exempted from appearing in Group II of the Corporate Management Examination under sub-paragraph (2) of Paragraph 4 held on or after 1st October, 1982 and shall be declared to have passed the examination if he secures a minimum of 40% marks in each paper of the remaining Group and a minimum of 50% of the total marks in all the papers of that Group. Similarly, a candidate who has passed in Part II of the Corporate Management examination under sub-paragraph (1) of paragraph 4 held before 1st October, 1982 shall be exempted from appearing in Group I of the Corporate Management examination under sub-paragraph (2) of Paragraph 4 held on or after 1st October, 1982 and shall be declared to have passed the examination if he secures a minimum of 40% marks in each paper of the remaining group and a minimum of 50% of the total marks in all the papers of that Group.

(5) A candidate who has passed the part I examination under Paragraph 4(1) above shall be permitted to proceed to part II of the Course under paragraph 4(1) only after he has submitted the Case Study Project.

(d) In paragraph 8, the following shall be inserted at the end namely :

(3) A candidate passing the written examinations shall be granted a certificate in the appropriate Form.

(4) (i) Information as to whether a candidate's answers in any particular paper or papers of examination have been examined and marked shall be supplied to the candidate on his submitting within a month of the declaration of the result of the said examination, an application accompanied by a fee of thirty rupees for all or any of the papers.

(ii) The fee shall be only for verifying whether the candidate's answers in any particular paper or papers have been examined and marked, and not for the re-examination of the answers.

(iii) The marks obtained by a candidate in individual question or in sections of a paper shall not be supplied.

(iv) If, as a result of such verification, it is discovered that there has been either an omission to examine or mark any answer or answers or there has been a mistake in the totalling of the marks, the fee for verification shall be refunded in full to the candidate.

(e) in sub-paragraph (1) of Paragraph 12, for the words and figures "under Part III of this Course", the words, figures letter and brackets "under sub-paragraph (iii) of paragraph 4-A" shall be substituted;

(f) after paragraph 12, the following shall be inserted, namely :—

13. Practical Training Corporate Management Course (Part II)

(1) On or after 1st October, 1982 a candidate shall undergo practical training for a period of two years in the organisations that may be recommended by the Committee in this behalf and who satisfies the conditions hereinafter mentioned, shall be granted a certificate in the appropriate Form;

(2) The Committee may prepare a list of organisations, service in which may be recognised towards practical training referred to hereinbefore.

(3) A candidate desiring to qualify himself for the grant of a certificate referred to in sub-paragraph (1) shall make an application, at least two years in advance giving notice of his intention to qualify for the same.

(4) The application shall be accompanied by a registration fee of one hundred rupees which shall not be refunded except where the application is not accepted for any reason.

14. Dissertation

(1) A candidate, after undergoing the practical training for a period of 2 years as may be directed by the Committee, shall submit a dissertation on a subject to be approved by the Com-

mittee, within a period of nine months, from the date of completion of the training.

Provided that the Committee in appropriate cases, may extend the time for submission of the dissertation for a period not exceeding three months.

(2) The dissertation shall be submitted with a fee of one hundred and fifty rupees which shall not be refundable.

(3) The candidate shall submit in English three type-written or printed copies of the dissertation embodying the results of his training and research.

(4) The candidate shall further submit a statement indicating the sources from which his information has been derived and the extent to which he has based his work on the work of others and shall indicate which portion or portions of his work he claims as original.

(5) The Committee shall forward the dissertation to the referees appointed by it for their advice whether the dissertation is of a sufficiently high degree of merit as to deserve approval or whether it may be modified and if so, in what manner or whether it may be rejected.

(6) If a candidate fails to submit the dissertation within the period as prescribed in sub-paragraph (1) above or such extended period as the Committee may grant under the proviso to the said sub-paragraph (1), his registration for practical training shall stand cancelled :

Provided that the Committee may renew the registration at its discretion, on receipt of an application from the candidate together with a fee of one hundred rupees, which shall not be refunded except where the application is not entertained and on such renewal the period of training already undergone by the candidate shall be counted towards practical training as referred to in paragraph 13(1) of this Schedule.

15. Interview

The candidate shall be required to appear before an interview board that may be appointed by the Committee in this behalf.

16. Grant of Certificate

A candidate who has completed the practical training, whose dissertation has been accepted and who has been successful at the interview, shall be eligible for a certificate in the appropriate Form.

17. Record of training

A complete record showing the details of training undergone by the candidate shall be maintained by him and a copy thereof shall be submitted to the Committee from time to time.

18. Advisory Board

(1) The Committee may appoint an advisory board consisting of not more than five persons to advise the Committee on the syllabus, examinations, practical training, research and any other matter relating to Corporate Management, as might be referred to it.

(2) The members of the advisory board shall be eligible for travelling allowance and daily allowance according to the rates that may be approved by the Council.

XV. After Schedule 'D' the following Schedule shall be inserted to take effect from 1st October, 1982 namely :

SCHEDULE 'E'

POST GRADUATE TRAINING IN TAX MANAGEMENT

1. Tax Management Course

(1) The Tax Management Course shall include, a course of theoretical training (Part I) and practical training (Part II) and separate certificates in the appropriate Form for the two parts shall be granted to those who qualify for the same, as hereinafter provided.

(2) A candidate who has qualified in Parts I and II, shall be awarded a certificate in the appropriate Form and be entitled to use the letters 'D.T.M. (ICA)' after his name.

2. Administration

Notwithstanding anything contained in regulation 152 the Tax Management Course shall be under the charge of the Post Graduate Courses Committee appointed by the Council for the purpose (referred to in this Schedule as the "Committee") whose functions shall include holding of the examination, admission thereto, appointment and selection of examiners, prescription of books for the guidance of candidates, declaration of results and other allied matters.

3. Admission to the examination

(Tax Management Course Part I)

(1) No candidate shall be admitted to the Tax Management Examination unless he is a member at the time of appearing at the Tax Management Examination (Part I).

(2) A candidate for admission to the examination shall pay such fee not exceeding two hundred rupees for each group, as may be fixed by the Council from time to time.

4. Papers and Syllabus

(1) A candidate for the Tax Management Examination shall be examined in the subjects comprised in the following two Groups :

Group I : Paper 1—Theory and Practice of Taxation
Paper 2—Direct Taxes (1)

Group II : Paper 3—Direct Taxes (2)
Paper 4—Indirect Taxes.

BROAD OBJECTIVES :

(1) Consistent with the over-riding objective of Post-Graduate Courses, the Tax Management Course is designed to provide a visible means of having acquired specialized knowledge in all aspects of the theory and practice of taxation.

(2) As far as possible the emphasis will be on a problem-solving approach to assist management decision making and planning organising and managing the practice of taxation.

Group I

Paper 1. Theory and Practice of Taxation

Section I

Historical perspective—Evolution and growth of taxation systems under classical, neo-classical and modern schools—General framework of the tax system in India—Constitutional framework—Fiscal and economic policy in India—Planning in India and the inter-relationship of the tax structure and policies therewith—Inter relationship of taxation with financial planning and management decision making VAT comparative study of major tax systems in the world.

Section II

Organising and managing tax practice (covering public practice as well as the duties of a senior tax Manager).

Behavioural aspects of the job of a tax practitioner and tax manager.

Ethical requirements and tax practice.

Paper 2 : Direct Taxes—(1)

The paper would cover all Laws dealing with taxation of income (such as the Income Tax Act and the Companies (Profits) Surtax Act and any other Law providing for taxation of income as may be in force from time to time).

N.B.—Candidates are expected to demonstrate :

- (i) Expert knowledge in the aforesaid area;
- (ii) an analytical approach to apply the expert knowledge to specific problem areas in a variety of situations;
- (iii) a thorough knowledge of the relevant statutes, case law and published administrative circulars; and
- (iv) a sound knowledge covering areas of tax planning.

Paper 3 : Direct Taxes—(2)

Section I

This section will cover special aspects of Direct Taxation related to foreign collaborations and Double Taxation avoidance/relief provisions.

Section II

This section will cover the direct tax laws other than those on income (such as Wealth Tax, Gift Tax and Estate Duty Act) and all other direct tax laws (other than those on income) as may be in force from time to time).

N.B.—Candidates are expected to demonstrate :

- (i) Expert knowledge in the aforesaid area;
- (ii) an analytical approach to apply the expert knowledge to specific problem areas in a variety of situations;
- (iii) a thorough knowledge of the relevant statutes case law and administrative circulars; and
- (iv) a sound knowledge covering areas of tax planning.

Paper 4 : Indirect Taxes

This paper would cover all Central Laws dealing with Indirect Taxation (such as Customs, Excise Duty and Sales Tax and any other law providing for indirect taxation as may be in force from time to time).

N.B.—Candidates are expected to demonstrate :

- (i) Good working knowledge in the aforesaid area; and
- (ii) a thorough knowledge of the relevant statutes and case laws.

5. Requirements for passing the Tax Management Examination

(1) A candidate for the Tax Management Examination shall ordinarily be declared to have passed the examination if he passes in both the Groups simultaneously or in one Group at one examination and in the remaining Group at any subsequent examination, securing at one sitting, a minimum of 40% marks in each paper of the Group and a minimum of 50% of the total marks of both the papers of that Group :

Provided that the Committee may, at its discretion, reduce the minimum pass marks upto three marks in one or more papers and upto five marks in the aggregate.

(2) The Committee may at its discretion, adopt the system of 7 point scale of grading [O (outstanding), A, B, C, D, E & F (very poor)] for evaluation of the candidates in the examination and in that event, notwithstanding anything contained in sub-paragraph (1), the minimum grade required for passing in a Group shall be a C Grade point average for all the papers of that Group. The grade point average shall be calculated on the following basis :O=6, A=5, B=4, C=3, D=2, E=1, F=0, (zero).

Provided further that where a grade point average results in a decimal point, the fraction equivalent to .5 or above may be treated as 1.

6. Conduct of examinations

(1) The examination may be conducted at such intervals, in such manner and at such time and places, as the Council may direct.

(2) The dates and places of the examination and other particulars shall be notified in the Gazette of India.

(3) The first examination under this Schedule will be held on such dates as may be decided by the Council.

7. Application for admission to examination

An application for admission to the examination shall be made in the approved form, a copy of which may be obtained from the Secretary, and together with the prescribed fee shall be sent so as to reach the Council in accordance with the directions given by it.

8. Refund of fee

(1) The fee paid by a candidate who has been admitted by an examination shall not, except as otherwise provided in sub-paragraph (2), be refunded.

(2) Where a candidate applies to the Council for the transfer of fee to the next examination on the ground that he was

prevented from attending the examination on account of circumstances beyond his control, the Council may permit the fee paid by such candidate to be appropriated towards the fee payable only for the next following examination:

Provided that no such application received after the expiry of fifteen days of the last date of the examination shall be considered.

9. Declaration of result

(1) A list of successful candidates shall be published in the Gazette of India.

(2) A candidate passing the examination (Part I) shall be granted a certificate in the appropriate Form.

(3) All the candidates shall be informed of the marks obtained in each paper.

(4) (i) Information as to whether a candidate's answers in any particular paper or papers of examination (Part I) have been examined and marked shall be supplied to the candidate on his submitting within a month of the declaration of the result of the said examination, an application accompanied by a fee of thirty rupees, for all or any of the papers.

(ii) The fee shall be only for verifying whether the candidate's answers in any particular paper or papers have been examined and marked, and not for the re-examination of the answers.

(iii) The marks obtained by a candidate in individual questions or in sections of a paper shall not be supplied.

(iv) If, as a result of such verification, it is discovered that there has been either an omission to examine or mark any answer or answers or there has been a mistake in the totalling of the marks, the fee for verification shall be refunded in full to the candidate.

10. Action against candidates resorting to unfair means

If it is reported to the Committee that a candidate has resorted to or has attempted to resort to unfair means for the purpose of passing the examination, the Committee shall hold an enquiry and submit a report to the Council which may, after any further investigation as it may consider necessary, take such disciplinary action against the candidate as it thinks fit:

Provided that an opportunity shall be given to the candidate of being heard before an order adverse to him is passed.

11. Examiners

The Committee may make such arrangements and may appoint such examiners to set question papers and value answer books as it may deem fit.

12. Amendment of result

In any case where it is found that the result of an examination has been affected by error, malpractice, fraud, improper conduct or other matter, of whatever nature, the Committee hereinbefore mentioned shall have the power to amend such result in such manner as shall be in accord with the true position and to make such declaration as the Committee shall consider necessary in that behalf.

13. Practical training (Tax Management Course—Part II)

(1) A member, who has had practical training for a period of two years, in the organisations that may be recommended by the Committee in this behalf and who satisfies the conditions hereinafter mentioned, shall be granted a certificate in the appropriate Form.

(2) The Committee may prepare a list of organisations, service in which may be recognised towards practical training referred to hereinbefore.

(3) A candidate desiring to qualify himself for the grant of a certificate referred to in sub-paragraph (1) shall make an application, at least two years in advance giving notice of this intention to qualify for the same.

(4) The application shall be accompanied by a registration fee of one hundred rupees which shall not be refunded except where the application is not accepted for any reason.

14. Dissertation

(1) A candidate, after undergoing the practical training for a period of 2 years as may be directed by the Committee, shall submit a dissertation on a subject to be approved by the Committee within a period of nine months from the date of completion of training.

Provided that the Committee in appropriate cases, may extend the time for submission of the dissertation for a period not exceeding three months.

(2) The dissertation shall be submitted with a fee of one hundred and fifty rupees which shall not be refundable.

(3) The candidate shall submit in English three typewritten or printed copies of the dissertation embodying the results of his training and research.

(4) The candidate shall further submit a statement indicating the sources from which his information has been derived and the extent to which he has based his work on the work of others and shall indicate which portion or portions of his work he claims as original.

(5) The Committee shall forward the dissertation to the referees appointed by it for their advice whether the dissertation deserves approval or whether it may be modified and if so, in what manner, or whether it may be rejected.

(6) If a candidate fails to submit the dissertation within the period as prescribed in sub-paragraph (1) above or such extended period as the Committee may grant under the proviso to the said sub-paragraph (1), his registration for practical training shall stand cancelled:

Provided that the Committee may renew the registration at its discretion, on receipt of an application from the candidate together with a fee of one hundred rupees, which shall not be refunded except where the application is not entertained and on such renewal the period of training already undergone by the candidate shall be counted towards practical training as referred to in paragraph 12(1) of this Schedule.

15. Interview

The candidate shall be required to appear before an interview board that may be appointed by the Committee in this behalf.

16. Grant of Certificate

A candidate who has completed the practical training, whose dissertation has been accepted and who has been successful at the interview, shall be eligible for a certificate in the appropriate Form.

17. Record of training

A complete record showing the details of training undergone by the candidate shall be maintained by him and a copy thereof shall be submitted to the Committee from time to time.

18. Advisory Board

(1) The Committee may appoint an advisory board consisting of not more than five persons to advise the Committee on the syllabus, examinations, practical training, research and any other matter relating to Tax Management, as might be referred to it.

(2) The members of the advisory board shall be eligible for travelling allowance and daily allowance according to the rates that may be approved by the Council.

XVI. For the existing Forms 30, 31 and 32 of Schedule 'A' the following shall be substituted:—

"Form "30"

[See Paragraphs 1(1) & 8(2) of Schedule 'C' Paragraphs 8(3) of Schedule 'D', Paragraphs 1(1) & 8(2) Schedule 'E'.]

THE INSTITUTE OF CHARTERED ACCOUNTANT OF
INDIA
(Emblem)

Post Graduate Course in _____

Part I

This is to certify that of has passed the Post Graduate Course in Examination (Part I) held by the Institute of Chartered Accountants of India in the month of 19.....

Given under the Common Seal of the Institute of Chartered Accountants of India, this day of 19

(Seal)

Secretary.

Form "31"

[See Paragraph 1(1), 12(1) & 15 of Schedule 'C', Paragraphs 13(1) & 16 of Schedule 'D' and Paragraphs 1(1), 12(1) & 15 of Schedule 'E']

THE INSTITUTE OF CHARTERED ACCOUNTANT OF INDIA
(Emblem)

Post Graduate Course in -----

Part II

This is to certify that of has completed the prescribed period of practical training for the Post Graduate Course in and has passed the written test and in the interview in respect of the same.

Given under the Common Seal of the Institute of Chartered Accountant of India, this day of 19

(Seal)

Secretary.

Form "32"

[See Paragraph 1(2) of Schedule 'C' Paragraph 1 of Schedule 'D' and Paragraph 1(2) of Schedule 'F']

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Emblem)

Post Graduate Course in -----

This is to certify that of has completed the Post Graduate Course in held by the Institute of Chartered Accountants of India, having passed in Part I & II.

Given under the Common Seal of the Institute of Chartered Accountants of India, this day of 19

(Seal)

Secretary "

XVII. Form "33" of Schedule 'A' shall be omitted effective from 1st October, 1982

P. S. GOPALAKRISHNAN
Secretary

Calcutta-700071, the 4th February 1982

(CHARTERED ACCOUNTANTS)

No. 5-FCA(10)/81-82.—With reference to this Institute's Notification Nos. 4ECA(1)/12/78-79 dated 28th February 1979 and 4ECA(11)/80-81 dated 31st March 1981 it is hereby notified in pursuance of Regulation 18 of the Chartered Accountants Regulations, 1964, that in exercise of the powers conferred by Regulation 17 of the said Regulations, the Council of the Institute of Chartered Accountants of India has restored to the Register of Members, the name/s of the following member/s with effect from the date/s mentioned against his/their name/s :—

| S. No. | Membership Number | Name & Address | Date |
|--------|-------------------|--|----------|
| 1. | 2762 | Shri Chaitor Bhup Gang, F.C.A 36/2, Vivekanand Road Calcutta-700071. | 23-11-81 |
| 2. | 13061 | Shri Sushil Kumar Jain, A.C.A Chief Officer, Central Bank of India, Regional Office, 3, Dacres Lane, Calcutta-700069. | 21-12-81 |

No. 5-FCA(11)/81-82.—With reference to this Institute's Notification Nos. 4ECA(11)/79-80 dated 15th March, 1980 it is hereby notified in pursuance of Regulation 18 of the Chartered Accountants Regulations, 1964, that in exercise of the powers conferred by Regulation 17 of the said Regulations, the Council of the Institute of Chartered Accountants of India has restored to the Register of Members, the name of the following member with effect from the date mentioned against his name :—

| S. No. | Membership Number | Name & Address | Date |
|--------|-------------------|--|---------|
| 1. | 50616 | Shri Ribek Prosad Routh, A.C.A. A., C/o Shri N. P. Kundu, P-56, Parnasree Pally, Calcutta-700060. | 11-1-82 |

The 5th February 1982

No. 4ECA(5)/81-82.—In pursuance of Regulation 16 of the Chartered Accountants Regulations, 1964, it is hereby notified that in exercise of the powers conferred by Clause (a) of Sub-Section (1) of Section 20 of the Chartered Accountants Act, 1949, the Council of the Institute of Chartered Accountants of India, has removed from the Register of Members of the Institute on account of Death with effect from 30th March, 1981 the name of Shri Ahindra Bhushan Ray Chaudhuri, M/s. Ray & Chaudhuri, Temple Chambers, 2nd Floor, 6, Old Post Office Street, Calcutta-700001. His membership number was 4579

P. S. GOPALAKRISHNAN
Secretary

Madras-600 034, the 29th January 1982

No. 5SCA/12/81-82.—With reference to this Institute's Notification No. 4SCA(1)/14/80-81 dated 31st March 1981 it is hereby notified in pursuance of Regulation 18 of the Chartered Accountants Regulations, 1964, that in exercise of the powers conferred by Regulation 17 of the said Regulations, the Council of the Institute of Chartered Accountants of India has restored to the Register of Members with effect from 18th December 1981 the name of Shri P. V. S. A. N. Prasad, A.C.A., Chief Finance Manager, M/s. M. M. T. C. of India Ltd, Visakhapatnam. His Membership No. is 4553

P. S. GOPALAKRISHNAN
Secretary

Kanpur-208 001, the 30th January 1982

(CHARTERED ACCOUNTANTS)

No. 4-CCA(7)/81-82.—In pursuance of Regulation 16 of the Chartered Accountants Regulations, 1964, it is hereby notified that in exercise of the powers conferred by Section 20(1)(a) of the Chartered Accountants Act, 1949, the Council of the Institute of Chartered Accountants of India has removed from the Register of Members of this Institute on account of death, the name of the following member with effect from the date mentioned against his name :—

| S. No. | Member- ship Number | Name & Address | Date of removal |
|--------|---------------------------|--|--------------------|
| 1. | 7930 | Shri Mithalal C. Jain, Pitra-Chhaya, Dohad Road, BANSWARA-327001. | 10-10-81 |

P. S. GOPALAKRISHNAN
Secretary

EMPLOYEES STATE INSURANCE CORPORATION

Sub. :—Constitution of Local Committee for M/s I. D. L. Chemicals Ltd., Rourkela Area.

No. DR/Adm.1(215)/Msc-79.—It is hereby notified that the Local Committees for the areas of M/s I.D.L. Chemicals, Rourkela has been constituted in the State of Orissa, consisting of the following members under Regulation-10A of the E.S.I. Corporation (General) Regulation 1950 with effect from the date of issue of this notification.

1. *Under Regulation 10(A)(i)(a) :*

Deputy Labour Commissioner, Rourkela—Chairman.

2. *Under Regulation 10A(i)(b) :*

District Labour Officer, Rourkela—Member.

3. *Under Regulation 10A(i)(c) :*

Insurance Medical Officer—In-Charge of E.S.I. Dispensary, I.D.L. Chemicals Ltd., Rourkela—Member.

4. *Under Regulation 10A(i)(d) :*

Employers Representatives :—

(i) Mr. S. C. Mohanty,
Senior Asst. Manager (Finance)
M/s. I.D.L. Chemicals Ltd., Rourkela—Member.

(ii) Mr. S. D. Dash
Senior Asst. Manager
(Production)
M/s. I.D.L. Chemicals Ltd.
Rourkela—Member.

(iii) Mr. P. C. Panda
M/s. I.D.L. Chemicals Ltd.
Rourkela—Member.

5. *Under Regulation 10A(i)(e) :*

(Employees Representative) :—

(i) Sri A. Dutta Din, Das
General Secretary, Indian Detonator Mazdoor Sabha—Member.

(ii) Sri B. Brahma
Organising Secretary, I.D.L. Chemicals
Worker's Union—Member.

(iii) Sri A. K. Dubey
Secretary
I.D.L. Chemicals Workmen Union—Member.

6. *Under Regulation 10A(i)(f) :*

The Manager
Local Office
E.S.I. Corporation
Rourkela—Member and Ex-Officio Secretary.

E. K. RAJAKRISHNAN
Regional Director.

THE FOOD CORPORATION OF INDIA

New Delhi, the 22nd February 1982

No. 14/F. No. 1-8/80-EP.—In exercise of the powers conferred by Section 45 of the Food Corporations Act, 1964 (37

of 1964) and with the previous sanction of the Central Government, the Food Corporation of India hereby makes the following regulations further to amend the Food Corporation of India (Staff) Regulations, 1971, namely :—

1. (1) These Regulations shall be called the Food Corporation of India (Staff) (81st Amendment) Regulations, 1982.

(2) They shall come into force at once.

2. The following new Regulation 32-A shall be inserted below the existing Regulation 32 of the Food Corporation of India (Staff) Regulations, 1971 :—

“32-A Misconduct”

Without prejudice to the generality of the term “Misconduct”, the following acts of omission and commission shall be treated as misconduct :—

- (1) Theft, fraud or dishonesty in connection with the business or property of the Corporation or of the property of another person within the premises of the Corporation.
- (2) Taking or giving bribes or any illegal gratification.
- (3) Possession of pecuniary resources or property disproportionate to the known sources of income by the employee not satisfactorily accounted for.
- (4) Furnishing false information regarding name, age, father's name, qualifications, ability or previous service or any other matter germane to the employment at the time of employment or during the course of the employment.
- (5) Acting in a manner prejudicial to the interests of the Corporation.
- (6) Wilful insubordination or disobedience whether or not in combination with others, of any lawful and reasonable order of his superior.
- (7) Absence without leave or over-staying the sanctioned leave for more than four consecutive days without sufficient grounds or proper or satisfactory explanation.
- (8) Habitual late or irregular attendance.
- (9) Neglect of work or negligence in the performance of duty including malingering or slowing-down of the work.
- (10) Damage to any property of the Corporation, either wilfully or due to negligence.
- (11) Interference or tampering with any safety-devices installed in or about the premises of the Corporation.
- (12) Drunkenness or riotous or disorderly or indecent behaviour in the premises of the Corporation or outside such premises where such behaviour is related to or connected with the employment.
- (13) Gambling within the premises of the office or other place of work where it is prohibited.
- (14) Smoking within the premises of the office or other place of work, where it is prohibited.
- (15) Collection, without the permission of the competent authority, of any money (within the premises) of the Corporation except as sanctioned by any law of the land for the time being in force or rules of the Corporation.
- (16) Sleeping while on duty.
- (17) Commission of any act which amounts to a criminal offence involving moral turpitude.
- (18) Absence from the employee's appointed place of work without permission or sufficient cause.
- (19) Commission of any act subversive of discipline or of good behaviour.
- (20) Wilful absence from duty after expiry of joining time or transfer from one post to another.
- (21) Slackness/carelessness in the performance of duty by Watchman/Head Watchman which may result in theft, pilferage of Corporation's property.
- (22) Wilful and prolonged absence from duty without reasonable cause.

- (23) Neglect of his/her spouse and family in a manner unbecoming of an employee of the Corporation.
- (24) Failure to maintain a responsible and decent standard of conduct in private life, thereby bringing discredit to the Corporation.
- (25) Failure to observe proper decorum during lunch hour, playing games/cards beyond the prescribed lunch hour and playing cards/gambling in the open spaces or buildings in the immediate vicinity of the office building.
- (26) Becoming a member of and participation in Indo/foreign cultural organisations, without prior permission of the competent authority.
- (27) Any unruly or irresponsible behaviour before a Departmental Enquiry Officer when appearing as a witness or as a delinquent or a defence assistant or a Presenting Officer or in any other capacity.
- (28) Leakage of classified information either through Press or otherwise to an individual not entitled to receive the same, in writing or verbally.
- (29) Having obtained an advance from the Corporation for a specific purpose such as House Building, purchase of a conveyance, leave travel or for any other declared purpose, not utilising the same for the intended purpose within the period specified and diverting the money for any other purpose.
- (30) An act unbecoming of an employee of the Corporation.
- (31) Assaulting or abusing or insulting any of the officers or employees of the Corporation within the premises of office or other place of work or outside.
- (32) Interference in the work of other employees.
- (33) Approaching higher authorities direct or through other persons for promotion or any other personal favour or gain except through proper channel.
- (34) Writing of anonymous or pseudonymous letters criticising the Management or any other officer/employee of the Corporation.
- (35) Spreading false rumours or giving false information or making defamatory statements (written or oral) which tend to bring the Management or its officers into disrepute.
- (36) Carrying on money-lending, or any other private business.
- (37) Wilful failure to appear before Medical Board, when called upon to do so.
- (38) Abetment of or attempt at abetment of any act which amounts to misconduct.

NOTE : The above instances of misconduct are only illustrative in nature and not exhaustive.

R. NARAYANASWAMY
Secretary

DENTAL COUNCIL OF INDIA
New Delhi, the 18th December 1981

No. DE-73-81/4310.—In exercise of the powers conferred by section 11 of the Dentists Act, 1948 (16 of 1948), the Dental Council of India, after consulting the State Govt. of Orissa, hereby accords recognition to the Dental Hygienist-cum-Chairside Dental Assistant Qualification of the S.C.B. Medical College, Cuttack.

D. N. CHAUHAN
Secretary
Dental Council of India.

AIR-INDIA

AIR-INDIA STAFF HOUSING REGULATIONS, 1967

No. HQ/58-5.—In exercise of the powers conferred by Section 45(i) of the Air Corporations Act, 1953 (27 of 1953).
6—489GI/81

Air-India hereby makes the following regulations further to amend the Air-India Staff Housing Regulations, 1967, as follows :—

1. (i) these regulations may be called the Air-India Staff Housing (Amendment) Regulations, 1982;
- (ii) they shall come into force from 1st January, 1982.
2. In the Air-India Staff Housing Regulations, 1967—
 - (i) Under the existing Regulations 2(d), the following Note shall be added :—

Note : However, for the purpose of Regulation 22, dealing with admissibility of employees as members of Co-operative Societies as defined in 2(i), the term 'employee' will also include employees of the subsidiary companies of the Corporation and employees appointed in the Corporation on contract basis
 - (ii) For the existing Regulation 21, the following Regulation shall be substituted, namely :—

21. Loan Limits :

"The amount of a collective loan shall be determined on the basis of a maximum of Rs. 1.50 lakhs per flat provided that such amount shall not exceed 80 per cent of the total cost of the project of the Society concerned, inclusive of the cost of land, provided further that such amount of collective loan shall be reduced by the cost of the project proportionate to the number of flats allotted to employees of the subsidiary company of the Corporation or/and employees appointed on contract basis in the service of the Corporation."

- (iii) For the existing Regulation 22(a), the following Regulation shall be substituted, namely :—

22. Undertakings by Societies :

- (a) "that no person other than a permanent employee of the Corporation, or a permanent employee of the Corporation's wholly-owned subsidiary company or an employee appointed on contract basis in the Corporation is or will be admitted as a member of the Society, the heir or heirs of a deceased member being excepted."

S. NARAYANASWAMY
Secretary

PANJAB UNIVERSITY, CHANDIGARH

Chandigarh-160014, the 11th February 1982

No. 1-82/G.R.—The Central Government (Ministry of Education & Culture) have accorded approval vide their letter No. F. 15-1/80-Desk (U), dated 4th January 1982 to the following Regulations :—

1. Regulation 15 of the Chapter VI 'Conditions of Service of University Employees' at page 156 of the Calendar, Volume I, 1981, shall read as under :—

15.1 A University employee at the time of retirement shall be granted by the Senate in the case of a Class A employee and the Syndicate in the case of a Class B or C employee, a gratuity of a sum equivalent to one fourth of his "Pay" for each completed six monthly period of qualifying service subject to 16½ (sixteen and a half) and 17½ (seventeen and a half) times the "Pay" in the case of a Class C employee provided that in no case gratuity shall exceed Rs. 30,000. In the event of death of an employee while in service the gratuity shall be subject to a minimum of 12 times the "Pay" of the employee at the time of his death; provided that in no case shall it exceed Rs. 30,000.

15.2 An employee shall have the option to be governed by the old provisions unless he opts to be governed by the new regulations within one year from the date the amended regulations come into force.

*'Pay' means pay plus dearness pay (if any).

2. Regulation 14 of the Chapter VIII(F) 'Conditions of Service and Conduct of Teachers in Non-Government

affiliated Colleges' at page 187 of the Calendar, Volume 1, 1981, shall read as under :—

14.1(i) In addition to the benefits of the Provident Fund a teacher at the time of retirement shall be granted by the Governing Body, a gratuity of a sum equivalent to one fourth of his *'Pay' last drawn for each completed six monthly period of qualifying service subject to 16½ (sixteen and a half) times the *'Pay' provided that in no case gratuity shall exceed Rs. 30,000. In the event of death of a teacher while in service the gratuity shall be subject to a minimum of 12 times the *'Pay' of teacher last drawn at the time of his death : provided that in no case shall it exceed Rs. 30,000.

(ii) A teacher shall have the option to be governed by the old provisions unless he opts to be governed by the new Regulations within one year from the date the amended regulations come into force.

*'Pay' means pay plus dearness pay (if any).

JANKI DASS
Deputy Registrar (General)

Sealed in my presence with the Common Seal of Panjab University, this day the 12th February 1982.

D. P. VERMA
Registrar

CANTONMENT BOARD, MHOW CANTONMENT

Mhow Cantonment, the 20th January 1982

No. S.R.O. 7360/T.—WHEREAS a draft for revision of existing water tax was published with Cantonment Board notice No. 7360/T/3589, dated 25th November 1980 as required by section 61 of the Cantonments Act, 1924 (2 of 1924) for inviting objections and suggestions till 24th December 1980;

AND WHEREAS the said notice was put on the Cantonment Notice Board on 25th November 1980;

AND WHEREAS no objections and suggestions were received from the public on the said draft before the aforesaid date;

Now, THEREFORE, in exercise of the powers conferred by section 60 of the said Act, and in supersession of the Central India Agency Notification No. 7 dated 28th February 1945, published in C.I.A Gazette dated 07th March 1945, the Cantonment Board, Mhow, with the previous sanction of the Central Government, hereby imposes a tax to be known as water tax for unmetered source of water supply within the limits of Mhow Cantonment at the rates specified in the First Schedule annexed hereto;

Provided that the water tax shall not be payable in respect of buildings and lands specified in the Second Schedule annexed hereto.

FIRST SCHEDULE

| Building and lands | Rate |
|---|--|
| 1. Buildings and lands connected with a source of Public water supply. | At 10% of assessed annual value subject to minimum charge of Rs. 50/- per annum. |
| 2. Building and lands not connected with a source of Public water supply. | At 2% of assessed annual value. |

SECOND SCHEDULE

1. Government Buildings not connected with a source of public water supply or in which troops are quartered.
2. Buildings used for public worship, educational purpose, public latrines, dispensaries, hospitals, Dharamshalas and piaos.
3. Burning and Burial Grounds.

(D. G. DL&C File No. 53/9/C/L&C/80)

V. K. SRIVASTAVA
Cantonment Executive Officer, Mhow

DELHI UNIVERSITY

The Annual Accounts of the University of Delhi for 1979-80 alongwith the Audit Report thereon are hereby published for information as required under Section 39(2) of Delhi University Act, 1922 (Act VIII of 1922).

(Sd.) ILLEGIBLE
Registrar

AUDIT REPORT ON THE ACCOUNTS OF THE UNIVERSITY OF DELHI FOR THE YEAR 1979-80

Balance Sheet

Liabilities

1.1 Provident Fund Account : Rs. 6,18,58,585

(a) Out of Rs. 11.20 lakhs refundable to the University Grants Commission on account of Employer's contribution to the C. P. Fund in respect of employees who changed over from the C. P. Fund to pension scheme the University transferred Rs. 9.90 lakhs and Rs 1.20 lakhs during 1978-79 and 1979-80 respectively to its Plan Development account instead of remitting the amounts to the Commission. The University stated (Feb. 1981) that the amount could not be returned to the University Grants Commission due to the serious ways & means situation arising out of the delay in release of plan grants by the University Grants Commission.

Assets :

1.2 Other Advances : Rs. 2,93,422.

Advances amounting to Rs. 1,17,441 paid prior to 1965-66 for which no details were available with the University were written off in 1979-80, as authorised by the Executive Council on 20th June, 1980 by adjustment against the credit balance of "Other Deposits" and "Suspense Account" respectively. However, when details of the advance, were not available with the University adjustment against balance of "Other Deposits" and "Suspense Account" was not appropriate and should have been specifically accounted as irrecoverable expenditure in Income & Expenditure Account.

1.3 Outstanding Advances :

Advances amounting to Rs. 42.30 lakhs paid during the period from 1971-72 to 1979-80 booked under the final heads of accounts, remained unadjusted/unrecovered on 31st March 1980 as per details given below:

| Year | Amount |
|--------------------|-----------|
| 1971-72 to 1975-76 | 1,400 |
| 1976-77 | 4,250 |
| 1977-78 | 46,149 |
| 1978-79 | 15,79,644 |
| 1979-80 | 25,98,928 |
| Total | 42,30,371 |

The University stated (November 1980) that the outstanding advances had since been reduced to Rs. 22,24,581.

1.4 Non-recovery of dues

The Computer Centre of the University, which also rendered services to outside bodies on payment basis, had not been realising its dues from these bodies within a reasonable time resulting in accumulation of the recoverable dues. The total dues outstanding as on 31st March 1980 worked out to Rs. 6.92 lakhs as indicated below:

| Year | Amount due |
|---------|-------------|
| 1970-71 | 1,414.33 |
| 1971-72 | 3,625.47 |
| 1972-73 | 19,203.42 |
| 1973-74 | 14,918.95 |
| 1974-75 | 35,547.53 |
| 1975-76 | 17,310.69 |
| 1976-77 | 11,232.03 |
| 1977-78 | 58,569.19 |
| 1978-79 | 60,886.64 |
| 1979-80 | 4,68,733.14 |
| Total | 6,91,541.39 |

The deficiency was also pointed out in para 1.3 of the Audit Report for the year 1978-79. The University stated (Feb. 1981) that the outstanding dues had since been reduced to Rs. 2.79 lakhs.

2. Abstract of Receipts and Payments.

Payments |

2.1 Depreciation Reserve Fund Accounts : Rs. 2,81,983.70

The rules of the Depreciation Reserve Fund stipulate that the fund should not be utilised for purposes other than renewal and replacement of buildings and machinery etc. However, the University had spent a sum of Rs. 1.66 lakhs out of Depreciation Reserve Fund for the purposes, mentioned below, not covered by the rules of the fund.

| Purposes | Amount |
|---|-------------|
| 1. Improvement of roads | 15,171.26 |
| 2. Guniting work | 64,957.00 |
| 3. Water-proofing treatment | 67,021.30 |
| 4. Construction of New Administrative Block | 3,852.89 |
| 5. Typewriters | 15,006.20 |
| Total | 1,66,008.65 |

Similar diversion of funds for unauthorised purposes was also pointed out in para 2.1 of the Audit Report for the year 1978-79.

3. Balance Sheet (Delhi University Press)

Assets

Amount receivable : Rs. 8,70,491

The University Press had not been realising its dues from the parties/bodies concerned within a reasonable time and, as a result, the recoverable dues continued to accumulate, the total dues outstanding as on 31st March 1980 having amounted to Rs. 8,70,491 as indicated below :

| Year | Amount |
|---------|----------|
| 1967-68 | 1,652 |
| 1968-69 | 10,967 |
| 1969-70 | 10,431 |
| 1970-71 | 5,282 |
| 1971-72 | 13,560 |
| 1972-73 | 5,360 |
| 1973-74 | 2,447 |
| 1974-75 | 9,794 |
| 1975-76 | 23,541 |
| 1976-77 | 25,022 |
| 1977-78 | 19,439 |
| 1978-79 | 1,54,657 |
| 1979-80 | 5,83,339 |
| Total | 8,70,491 |

The University had not also obtained the confirmation of the debtors for the dues. The University stated (February 1981) that the outstanding dues have since been reduced to Rs. 4,42,429.

Sd/-
(K. C. DAS)
Director of Audit
Central Revenues.

AUDIT CERTIFICATE

I have examined the foregoing accounts and the Balance Sheets of the University of Delhi and obtained all the information and explanations that I have required, and subject to the observations in the Audit Report appended, I certify, as a result of my audit, that, in my opinion, these accounts and the Balance Sheets are properly drawn up so as to exhibit a true and fair view of the state of affairs of the University according to the best of my information and explanations given to me and as shown by the books of the University.

Sd/-
(K. C. DAS)
New Delhi
Dated 9th March, 1981
Director of Audit
Central Revenues.

STATEMENT NO. 1.

UNIVERSITY OF DELHI

Balance Sheet of the University of Delhi as on 31-3-1980

| As on 31-3-1979 | FUNDS AND LIABILITIES | | As on 31-3-1980 |
|--------------------|---|--------------|--------------------|
| Rs. | FUNDS | Rs. | |
| 9,47,55,262 | 1. Grants | 10,97,02,375 | |
| 3,74,54,747 | 2. Gifts/Donations | 3,80,06,489 | |
| 5,23,59,254 | 3. Provident Fund Account | 6,18,58,585 | |
| 12,76,789 | 4. Depreciation Reserve Fund Account | 14,32,023 | |
| 1,08,008 | 5. Publication Fund Account | 1,13,733 | |
| 2,82,144 | 6. Vice-Chancellor's Students Fund Account | 3,02,361 | |
| 69,85,861 | 7. Computer Centre 360/44 | 76,61,749 | |
| 58,64,426 | 8. Endowment Fund Account | 1,02,91,675 | |
| 4,00,274 | 9. Conveyance Loan Fund Account | 4,00,929 | |
| 1,27,014 | 10. Guest House | 1,19,834 | |
| (-) 417 | 11. Maintenance of Dhaka Village Land (—) | 10,076 | |
| — | 12. House Building Loan Fund Account | 10,00,000 | |
| — | 13. Publication Revolving Fund Account | 93,329 | |
| | LIABILITIES | | |
| 53,23,555 | 1. Excess of Income Over Expenditure | 73,90,251 | |
| 10,55,538 | 2. Deposit Account of Science Caution Money & Library Deposits | 11,25,006 | |
| 3,63,836 | 3. Deposit Account of Contractor's Security | 3,65,993 | |
| 19,87,010 | 4. Deposit Account of Scholarships | 18,25,794 | |
| 22,64,150 | 5. Deposit Account of Research Schemes | 20,13,479 | |
| — | 6. Deposit Account of Summer Institutes Seminars, Workshop/Quolloquima etc. | 64,741 | |
| 7 37,826 | 7. Other Deposit Accounts | 16,889 | |
| 65,674 | 8. Amount Payable | 3,08,162 | |
| — | 9. Book Bank (Dept. of Education) | 20 | |
| — | 10. N.S.S. Account (Dept. of Social Work) | 2,21,690 | |
| 4,51,865 | 11. Suspense Account | 3,84,498 | |
| 21,18,62,816 | TOTAL | 24,46,89,529 | |

UNIVERSITY OF DELHI
Balance Sheet of the University of Delhi as on 31-3-1980

| 31-3-1979 | ASSETS | 31-3-1980 |
|--------------|--|--------------|
| Rs. | | Rs. |
| 4,79,95,052 | 1. Buildings | 5,61,77,033 |
| 30,44,766 | 2. Land | 32,64,251 |
| 4,56,54,447 | 3. Furniture & Equipment | 5,11,53,613 |
| 5,82,752 | 4. Vehicles | 7,40,244 |
| 74,54,026 | 5. Science & Apparatus | 77,86,190 |
| 3,68,09,798 | 6. Books & Periodicals | 4,18,12,982 |
| 53,388 | 7. Sports Materials & Trophies | 53,388 |
| 7,62,302 | 8. Amount Receivable | 8,65,472 |
| | 9. Provident Fund | |
| 4,92,84,599 | (a) Investments | 5,74,92,099 |
| 16,71,126 | (b) Interest Receivable on Investments | 17,74,457 |
| | 10. Other Investments | |
| 12,23,000 | (a) Depreciation Reserve Fund | 12,23,000 |
| 1,01,000 | (b) Publication Fund | 1,01,000 |
| 2,50,500 | (c) Vice-Chancellor's Students Fund | 2,90,500 |
| 57,13,070 | (d) Endowment Funds | 89,98,670 |
| — | (e) Department of Social Works | 89,817 |
| 9,46,000 | (f) Science Caution Money & Library Deposits | 9,96,000 |
| 44,48,000 | (g) Computer Centre 360/44 | 57,91,000 |
| | 11. Advances & Loans | |
| 26,700 | (a) Permanent Advance | 29,650 |
| 5,47,573 | (b) Other Advances | 2,93,422 |
| 1,40,000 | (c) Loans to the University Press | 1,40,000 |
| 3,77,948 | (d) Conveyance Loan | 3,75,621 |
| 47,68,467 | 12. Cash at Banks | 46,78,570 |
| 8,302 | 13. University Press | 5,57,755 |
| — | 14. Deptt. of Social Work | 4,795 |
| | Securities with D.E.S.U. etc. | |
| 21,18,62,816 | TOTAL | 24,46,89,529 |

UNIVERSITY OF DELHI

NOTES ON ACCOUNTS

- (a) Assets Exhibited vide Serial No. 1, 3, 5 & 6 included advances charged to final heads of accounts and not included under Serial No. 11(b) to the extent of Rs. 12,91,952 towards purchase of materials for Capital Works, Rs. 3,91,266 towards purchase of Furniture & Equipment, Rs. 1,69,869 towards purchase of Science Apparatus and Rs. 32,259 towards purchase of Books respectively which were outstanding on 31-3-1980.
- (b) Other advances charged to final heads of accounts and not included under Serial No. 11(b) to the extent of Rs. 11,82,266 were also outstanding on 31-3-1980.
- Credit Balance of Rs. 30,074 under other Deposit Account (Serial No. 7 under Liabilities) has been adjusted against the amount of Rs. 1,17,441 advanced prior to 1965-66 and the remaining amount of Rs. 67,367 written off by the Executive Council dated 20-6-1980 and adjusted out of the Suspense Account (Sr. No. 11 under Liabilities).
- Opening Balance as on 1-4-1979 in respect of Sr. No. 1 (Grants) under Funds and Serial No. 5 (Deposit Account of Research Schemes) under Liabilities has been corrected as follows in view of the comments made in the inspection report on the accounts of the University for the year 1978-79 :—

| | Rs. |
|---|-------------|
| Grants | 9,47,55,262 |
| Deposits Account of Research Scheme | 22,64,150 |

- The assets and liabilities of the erstwhile maintained institutions viz. Delhi School of Social Works and Central Institute of Education since merged with the respective departments of the University w.e.f. 1-5-1979 have been included in the assets and liabilities of the University as on 31-3-1980.

Certified that the Grants received by the University have been utilised for and on the purpose for which they were sanctioned and paid.

(V. Ramamurthy)
Dy. Finance Officer,
University of Delhi,
DELHI-110007.

(Dhirendra Krishna)
Finance Officer,
University of Delhi,
DELHI-110007.

J. Veeraraghavan
Treasurer,
University of Delhi,
DELHI-110007.

STATEMENT NO. 2

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 1979-80

INCOME

| 1978-79 | | 1979-80 | | |
|----------------|-----|---|----------------|----------------|
| Rs. | Ps. | I. MAINTENANCE GRANT ACCOUNT | Rs. | Ps. |
| 3,20,85,345-66 | | 1. Grants excluding capitalised expenditure | | 4,62,49,516-63 |
| 70,16,370-36 | | 2. Fees from Students | | 67,88,968-30 |
| 1,93,644-19 | | 3. Licence Fee, Dividend etc. | | 3,61,125-52 |
| 2,18,588-95 | | 4. Library Receipts | | 5,74,419-50 |
| — | | 5. Special Receipts | | 38,926-00 |
| 1,61,649-16 | | 6. Health Centre Contribution | | 95,739-52 |
| 61,711-00 | | 7. Delhi University Sports Council | | 1,29,674-75 |
| 31,685-03 | | 8. Sale of Publications | | 53,418-88 |
| — | | 9. Reprographic Charges | | 5,000-05 |
| 2,33,490-21 | | 10. Miscellaneous | | 4,65,950-82 |
| 4,25,391-00 | | 11. Non-Collegiate Women's Education Board | | 4,89,254-00 |
| 2,04,27,875-56 | | TOTAL | 5,52,51,994-77 | |

II. PLAN DEVELOPMENT ACCOUNT

1. Grants excluding Non-Recurring Grants

| | | |
|----------------|--|----------------|
| 9,60,232-70 | (a) Fifth Plan Schemes (including South Delhi Campus) Spill over to Sixth Plan. | 4,42,280-00 |
| 3,29,476-20 | (b) Outside Fifth Plan Schemes (including South Delhi Campus) Spill Over to Sixth Plan | 2,87,750-00 |
| — | (c) Sixth Plan Schemes | 3,06,000-00 |
| 8,30,000-00 | (d) Centres of Advanced Studies & Research | 11,61,200-00 |
| 12,590-93 | 2. Miscellaneous Receipts | 2,719-72 |
| 21,32,299-83 | TOTAL II | 21,99,949-7 |
| 4,25,60,175-39 | TOTAL I & II | 5,74,51,944-49 |
| 69,08,960-76 | Excess of Expenditure Income | — |
| 4,94,69,136-15 | GRAND TOTAL | 5,74,51,944-49 |

(V. Ramamurthy)
Deputy Finance Officer,
University of Delhi,
DELHI-110007.

(Dhirendra Krishna)
Finance Officer,
University of Delhi,
DELHI-110007.

(J. Veeraraghavan)
Treasurer,
University of Delhi,
DELHI-110007.

UNIVERSITY OF DELHI
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 1979-80

| Pay and Allowances 1978-79 | Other Charges including amount payable 1978-79 | Total Expenditure 1978-79 | Expenditure | | | Pay and Allowances 1979-80 | Other Charges including amount payable 1979-80 | Total Expenditure 1979-80 | |
|----------------------------|--|---------------------------|-------------|--|----------------|----------------------------|--|---------------------------|--|
| Rs. Ps | Rs. Ps | Rs. Ps | I | MAINTENANCE GRANT ACCOUNT | Rs. Ps | Rs. Ps | Rs. Ps | Rs. Ps | |
| 39,31,892-96 | 18,22,037-29 | 57,53,930-25 | 1 | General Administration | 46,24,016-22 | 28,46,676-53 | 74,70,692-75 | | |
| 17,119-39 | 16,226-71 | 33,346-10 | | | | | | | |
| 17,101-47 | 499-05 | 17,600-52 | | | | | | | |
| 14,90,646-47 | 48,28,921-90 | 63,19,568-37 | 2 | Office of the Controller of Examinations | 16,08,248-70 | 52,99,566-74 | 69,07,815-44 | | |
| 59,85,541-86 | 4,94,722-20 | 64,80,264-06 | 3 | Faculties of Arts & Social Sciences | 76,47,025-95 | 7,04,745-10 | 83,51,771-05 | | |
| 58,90,424-69 | 10,20,299-70 | 69,10,724-39 | 4 | Faculty of Science | 70,18,583-52 | 16,66,047-20 | 86,84,630-72 | | |
| 19,42,206-29 | 77,190-81 | 20,19,397-10 | 5 | Faculty of Law | 20,40,915-87 | 1,14,205-65 | 21,55,121-52 | | |
| 5,17,989-71 | — | 5,17,989-71 | 6 | Faculty of Music & Fine Arts | 5,61,852-27 | 290-10 | 5,62,142-37 | | |
| 5,04,325-13 | 33,686-83 | 5,38,011-96 | 7 | Faculty of Mathematics | 6,09,139-43 | 39,519-94 | 6,48,659-37 | | |
| 95,078-93 | 8,223-30 | 1,03,302-23 | 8 | Faculties of Medical Sciences & Technology | 90,820-95 | 81,208-99 | 1,72,629-94 | | |
| 5,79,422-16 | 67,779-25 | 6,47,201-41 | 9 | Faculty of Management Studies | 8,17,540-43 | 94,812-25 | 9,12,352-68 | | |
| — | — | — | 10 | Faculty of Education | 19,522-46 | 2,86,922-97 | 13,12,262-35 | | |
| 10,05,816-92 | | | | | | | | | |
| 12,69,772-34 | 6,78,440-11 | 19,48,212-45 | 11 | South Delhi Campus | 17,00,178-73 | 7,66,313-02 | 24,66,491-75 | | |
| 17,09,326-86 | 2,11,841-89 | 19,21,168-75 | 12 | Delhi University Libraries System | 24,65,295-14 | 3,68,660-19 | 28,33,955-33 | | |
| 1,04,602-20 | 22,889-16 | 1,27,491-36 | 13 | Directorate of Hindi medium Implementation | 1,36,296-73 | 19,264-11 | 1,55,560-84 | | |
| 2,29,620-63 | 15,18,626-18 | 17,48,246-81 | 14 | Student Facilities | 2,83,453-07 | 18,99,253-82 | 21,82,706-89 | | |
| 4,23,603-04 | 25,56,944-99 | 29,80,548-03 | 15 | Staff Benefits | 4,73,592-92 | 27,66,613-64 | 32,40,206-56 | | |
| — | 79,056-78 | 79,056-78 | 16 | Grants & Contributions | — | 3,14,850-95 | 3,14,850-95 | | |
| 8,27,353-63 | 28,61,156-85 | 36,88,510-48 | 17 | Works Maintenance & Repairs | 10,09,896-18 | 27,80,315-42 | 37,90,211-60 | | |
| — | 2,99,069-62 | 2,99,069-62 | 18 | Study Leave | — | 1,07,042-42 | 1,07,042-42 | | |
| 2,57,023-76 | 6,56,308-49 | 9,13,332-25 | 19 | Non Collegiate women, Education Board | 2,77,691-94 | 4,64,702-48 | 7,42,394-42 | | |
| — | 2,94,602-54 | 2,94,602-54 | 20 | Medical Reimbursement Scheme | — | 6,30,830-50 | 6,30,830-50 | | |
| 7,26,773-80 | — | 7,26,773-80 | 21 | Financial Implications due to grant of Additional Dearness Allowance | 7,26,502-56 | — | 7,26,502-56 | | |
| — | 6,50,324-88 | 6,50,324-88 | 22 | Printing & Binding done through University Press | — | — | — | | |
| 2,65,19,825-32 | 1,81,98,866-53 | 4,47,18,691-85 | TOTAL (I) | | 3,34,16,389-99 | 2,12,51,842-02 | 5,43,68,232-01 | | |

II PLAN DEVELOPMENT GRANTS ACCOUNT

| | | | | | | | |
|--|--------------|--------------|----------|--|-------------|--------------------------------|----------------|
| 14,31,718-33 | 4,07,114-82 | 18,38,833-15 | 1 | Fifth Plan Schemes (Spill Over to VIth Plan) | 37,644-14 | 78,491-00 | 1,16,135-14 |
| 3,51,218-09 | 33,780-81 | 3,84,998-90 | 2 | Fifth Plan Schemes—South Delhi Campus (Spill Over to VIth Plan) | 55,414-57 | 40,710-02 | 96,124-59 |
| 1,51,118-44 | 2,41,630-65 | 3,92,749-09 | 3 | Outside Fifth Plan Schemes—(Spill Over to VIth Plan) | 28,421-38 | 61,192-09 | 89,613-47 |
| 52,585-18 | 82,708-88 | 1,35,294-06 | 4 | Outside Fifth Plan Schemes—South Delhi Campus (Spill Over to VIth Plan) | — | — | — |
| — | — | — | 5. | Sixth Plan Schemes | — | — | — |
| 5,21,313-05 | 12,12,848-34 | 17,34,161-39 | 6 | Centres of Advanced Studies & Research | 52,763-34 | 6,68,299-22 | 7,21,062-56 |
| — | 2,64,407-71 | 2,64,407-71 | 7 | Payment of Interest earned and refunded to the U G C | — | 2,404-27 | 2,404-27 |
| 25,07,953-09 | 22,42,491-21 | 47,50,444-30 | TOTAL II | | 1,74,243-43 | 8,51,096-60 | 10,25,340-03 |
| TOTAL I & II Excess of Income Expenditure | | | | | | 5,53,93,572-04 20,58,372-45 | 5,74,51,944-49 |

Notes on Account

(1) The Expenditure shown above includes advances amounting to Rs 3,90,225/- paid to the members of the staff towards Leave Travel Concession and Rs 4,61,039-35 to the departments for incurring contingent expenditure, which were outstanding on 31-3-1980

(V Ramamurthy)
Deputy Finance Officer,
University of Delhi,
Delhi-110007

(Dhirendra Krishna)
Finance Officer,
University of Delhi,
Delhi-110007.

(J. Veeraraghavan)
Treasurer
University of Delhi,
Delhi-110007.

STATEMENT NO 3

UNIVERSITY OF DELHI
Abstract of Receipts and Payments—1979-80

| S No | Name of Account | Receipts | | Payments | |
|---------|--|--------------|----|--------------|-----|
| | | Rs | P | Rs. | P. |
| 1. | Maintenance Grant Account | 6,80,86,081 | 52 | 7,01,86,790 | 56 |
| 2 | Plan Development Account | 1,06,76,686 | 53 | 1,09,02,774 | 00 |
| 3. | Miscellaneous Account | 83,06,067 | 95 | 89,51,898 | 05 |
| 4. | Provident Fund Accounts | | | | |
| | (i) Provident Fund Account | 70,44,018 | 59 | 70,31,354 | 560 |
| | (ii) Contributory Provident Fund Account | 1,45,59,342 | 66 | 1,36,29,973 | 305 |
| | (iii) General Provident Fund Account | 11,95,438 | 49 | 11,26,410 | 58 |
| | (iv) Department of Education C P F /G.P F. Account | 2,82,004 | 74 | 2,97,361 | 40 |
| | (v) C P F. Account refundable to U G C. | 1,25,515 | 55 | 1,20,000 | 00 |
| 5. | Depreciation Reserve Fund A/c | 3,09,601 | 39 | 2,81,983 | 70 |
| 6. | Publication Fund Account | 10,724 | 50 | 5,000 | 00 |
| 7. | Vice-Chancellor's Students Fund Account | 1,29,725 | 67 | 1,49,508 | 35 |
| 8. | Endowment Funds Accounts | 47,03,357 | 66 | 35,61,708 | 19 |
| 9. | Science Caution Money Account | 28,277 | 64 | 32,346 | 42 |
| 10. | Conveyance Loan Fund Account | 1,75,971 | 09 | 1,72,989 | 35 |
| 11. | Library Deposit Account | 3,13,654 | 75 | 3,03,667 | 35 |
| 12. | CSIR Scholarship A/c C&I 99 | 7,13,775 | 06 | 9,01,325 | 06 |
| 13. | UGC Scholarship A/c No C&I 131 | 5,16,242 | 83 | 10,07,494 | 73 |
| 14. | Research Scheme A/c No C&I 148 | 40,88,796 | 10 | 40,93,629 | 50 |
| 15. | Summer Institutes/Seminars/Other Bodies Scholarship Account No C&I 165 | 4,73,755 | 68 | 6,22,772 | 17 |
| 16. | Ford Foundation & Account | 9,912 | 57 | 1,22,365 | 28 |
| 17. | Computer Centre A/c No C&I 234 | 5,44,463 | 58 | 4,56,000 | 00 |
| 18. | Publication Revolving Fund A/c | 93,329 | 01 | — | — |
| 19. | Seminars Summer Institute A/c (C&I 252) | 1,67,146 | 38 | 1,02,405 | 06 |
| 20. | Department of Social Work Research Project Account | 1,80,887 | 02 | 2,12,504 | 20 |
| 21. | Department of Social Work (N.S S) Account | 3,86,373 | 91 | 6,76,727 | 49 |
| 22. | Department of Social Work Building Account | — | — | 15,220 | 00 |
| 23. | House Building Loan Fund A/c (C&I 258) | 10,00,000 | 00 | — | — |
| 24. | Remittance & Deposit A/c Department of Education | 35,129 | 97 | 20,637 | 95 |
| 25. | Fellowship/Scholarship A/c C&I 142 Scholarship A/c Receipt from other States | 34,706 | 98 | 38,379 | 47 |
| Total | | 12,41,90,987 | 82 | 12,50,23,226 | 47 |

Notes:—

In respect of Sl. No 1,4(iv), 22,24,25 the receipts and payments included the transactions for the period from May, 1979 to March, 1980, since the erstwhile Delhi School of Social Work and Central Institute of Education were merged with the respective departments w.e.f 1-5-1979.

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Dy. Finance Officer
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(Dhirendra Krishna)
Finance Officer
University of Delhi
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(J. Veeraraghavan)
Treasurer
University of Delhi
Delhi-110007

UNIVERSITY OF DELHI
CASH BALANCES AS PLR CASH BOOK

| Sl. No. | Name of Account | As on 31-3-1979 | | As on 31-3-1980 | |
|------------|--|--------------------|-----|--------------------|----|
| | | Rs. | P. | Rs. | P. |
| 1. | (i) General Fund Current A/C | 77,007 | 85 | () 69,82,930 | 42 |
| | (ii) General Fund Saving Bank A/c | 61,679 | 33 | 86,50,663 | 06 |
| | (iii) Maintenance Grant A/c No. I | | | (—) 12,66,912 | 73 |
| | (iv) Maintenance Grant A/c No. 2 | | | (—) 21,64,749 | 07 |
| | (v) Evening Law Centre No. I | 1,43,842 | 82 | 1,13,835 | 68 |
| | (vi) Evening Law Centre No. II | 94,248 | 68 | () 70 | 28 |
| | (vii) South Delhi Campus General Fund Account | () 33,406 | 14 | 20,930 | 91 |
| | (viii) Department of Social Work A/C | 15,140 | 12* | 16,207 | 06 |
| | (ix) Department of Education A/c | 50,527 | 74* | 71,008 | 30 |
| | Total Cash Balance under the Maintenance Grant Account | 4,09,040 | 40 | () 15,42,017 | 46 |
| 2. | (i) Plan Dev. Current A/c | 4,73,082 | 36 | 20,564 | 66 |
| | (ii) Plan Dev. Saving Bank A/c | 3,861 | 65 | 14,035 | 35 |
| | (iii) South Delhi Campus Plan Account | 2,16,160 | 07 | 3,75,972 | 25 |
| | Total Cash Balance under the Plan Dev. Account | 6,93,104 | 08 | 4,00,572 | 26 |
| 3. | (i) Miscellaneous Current Account | 7,82,184 | 02 | 3,39,385 | 77 |
| | (ii) Misc. Saving Account | 3,41,059 | 02 | 55,364 | 34 |
| | Total Cash Balance under the Misc. A/c | 11,23,243 | 04 | 3,94,759 | 61 |
| 4. | (i) Provident Fund A/c | 36,946 | 80 | 49,610 | 89 |
| | (ii) Contributory Provident Fund Account | 2,76,788 | 94 | 12,06,158 | 55 |
| | (iii) General Provident Fund Account | 95,328 | 94 | 1,64,356 | 85 |
| | (iv) C. P. F. Account Refundable to U. G. C. | 4,465 | 43 | 9,980 | 98 |
| | (v) Provident Fund Account-Dept. of Education | 67,277 | 89 | 51,921 | 23 |
| | Total Cash Balance under the Provident Fund Accounts | 4,80,808 | 06 | 14,82,028 | 50 |
| 5. | Depreciation Reserve Fund Account | 13,790 | 91 | 61,408 | 60 |
| 6. | Publication Fund Account | 7,008 | 43 | 12,732 | 93 |
| 7. | Vice-Chancellor's Students Fund Account | 31,644 | 63 | 11,861 | 95 |
| 8. | Endowment Fund Accounts | 1,51,356 | 52 | 12,93,005 | 99 |
| 9. | Science Caution Money Account | 16,429 | 46 | 12,360 | 68 |
| 10. | Conveyance Loan Fund Account | 22,326 | 44 | 25,308 | 18 |
| 11. | Library Deposit Account | 90,723 | 15 | 1,00,710 | 55 |
| 12. | CSIR Scholarship A/c No. DU-99 | 3,68,262 | 37 | 1,80,712 | 37 |
| 13. | U.G.C. Scholarship Account No. DU-131 | 7,57,590 | 94 | 2,66,339 | 04 |
| 14. | Research Scheme Account No. C&I 148 | 2,36,193 | 63 | 2,31,360 | 23 |
| 15. | Summer Institutes/Seminars/ Other Bodies Scholarship | 3,33,302 | 87 | 1,84,286 | 38 |
| 16. | Ford Foundation & Account | 1,29,412 | 86 | 16,960 | 15 |
| 17. | Computer Centre Account No. C&I 234 | 17,175 | 25 | 1,05,638 | 83 |
| 18. | House Building Loan Fund A/c | — | | 10,00,000 | 00 |
| 19. | Publication Revolving Fund A/c | — | | 93,329 | 01 |
| 20. | Seminar Summer Institutes A/c (C&I 252) | — | | 64,741 | 32 |
| 21. | Building Account—Department of Social Work | 27,642 | 57 | 12,422 | 57 |
| 22. | Department of Social Work Research Project Account | 54,746 | 10 | 23,128 | 92 |
| 23. | Department of Social Work (N S S.) Account | 4,72,043 | 32 | 1,81,689 | 79 |
| 24. | Remittance & Deposit A/c (DE) | 36,849 | 27 | 51,341 | 29 |
| 25. | Fellowship/Scholarship Account (Department of Education) | 17,570 | 88 | 13,898 | 39 |
| | Total Cash Balance | 55,10,265 | 23 | 46,78,570 | 58 |

Notes: Sl. No. 1(viii) & (ix), 4(v), 21, 24, 25 represents Cash Balance as on 30-4-1979 since the erstwhile Delhi School of Social Work and Central Institute of Education were merged with the respective departments of the University as on 1-5-1979.

2. Inter Bank Transfers :

As on 31-3-1980, the following inter bank transfers made during 1978-79 and 1979-80 remained unadjusted:

| Sl. No. | From | To | Amount Rs. |
|------------|-----------------------------------|---------------------------|---------------|
| 1. | Maintenance Grant A/c | Plan Development A/c | 67,07,500 |
| 2. | Do. | Miscellaneous A/c | 3,56,000 |
| 3. | Do. | Press Account | 4,50,000 |
| 4. | Plan Development A/c | Press Account | 1,00,000 |
| 5. | Miscellaneous Account | Plan Development A/c | 6,50,000 |
| 6. | U.G.C. Scholarship A/c (DU-131) | Maintenance Grant Account | 3,00,000 |
| 7. | Do. | Plan Development A/c | 4,50,000 |
| 8. | Research Scheme Account (C&I 148) | Maintenance Grant Account | 8,00,000 |
| 9. | Do. | Plan Development A/c | 6,00,000 |
| 10. | C.P.F. A/c refunded to the U.G.C. | Plan Development A/c | 11,10,000 |
| 11. | N.S.S. (Dept. of Social Work) | Maintenance Grant A/c | 40,000 |

3. Rectification of misclassifications in the Cash Books :

The following inter-bank transfers due to misclassifications in the Cash Books relating to 1979-80 were required to be carried out during 1980-81.

| Sl. No. | Amount | From | To |
|------------|-------------|-------------------------------|-----------------------|
| Rs. P. | | | |
| 1. | 7,809.36 | Press Account | Maintenance Grant A/c |
| 2. | 54.60 | Miscellaneous A/c | Press Account |
| 3. | 1,61,963.61 | Maintenance Grant Account A/c | Plan Dev. A/c |
| 4. | 57,757.75 | Do. Do. | Miscellaneous Account |

4. Rectification of mistakes in Cash books

The following mistakes in the cash books relating 1979-80 were required to be adjusted during 1980-81.

| Sl. No. | Amount | Less paid as cash book | Excess paid as per cash book |
|------------|--------|------------------------|------------------------------|
| Rs. P. | | | |
| 1. | 2.10 | Maintenance Grant | |
| 2. | 5.50 | | Maintenance Grant |

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Dy. Finance Officer
University of Delhi
Delhi

(Dhirendra Krishna)
Finance Officer
University of Delhi
Delhi

(J. Veeraraghavan)
Treasurer
University of Delhi
Delhi

STATEMENT NO. 5

DELHI UNIVERSITY PRESS
Balance Sheet as on 31-3-1980

| As on 31-3-1979 | ASSETS | As on 31-3-1980 |
|---|--------------------------------------|--------------------|
| 11,77,602 | 1. Machinery, Furniture & Equipment | 11,17,298 |
| 1,92,171 | 2. Composing Material | 2,20,101 |
| 5,29,679 | 3. Amount Receivable | 8,70,491 |
| 54,106 | 4. Stock of materials | 82,324 |
| 51,463 | 5. Work in Progress & not billed for | 69,494 |
| 500 | 6. Permanent Advance | 500 |
| 4,197 | 7. Cash at Bank | 1,20,003 |
| 7,12,078 | 8. Loss | 8,17,634 |
| 7,440 | 9. Advances (a) Festival Advance | 8,400 |
| 14,142 | (b) Flood Relief Advance | 4,798 |
| — 10. Amount due from Miscellaneous Account | | 55 |
| 27,43,378 | TOTAL | 33,11,098 |

| As on 31-3-79 | LIABILITIES | As on 31-3-80 |
|--------------------------------|--|------------------|
| 1,62,442 | 1. U.G.C.'s Spl. Grant for purchase of Press | 1,62,442 |
| 10,93,742 | 2. Grant out of Block Grant | 10,93,742 |
| 12,42,544 | 3. Donation from Ford Foundation | 12,42,544 |
| 4. Sundry Creditors | | |
| 9,738 | (a) Receipt relating to other Departments | 13,097 |
| 72,180 | (b) Advance received for work to be done | 82,430 |
| 1,40,000 | (c) Loan from Miscellaneous Account | 1,40,000 |
| 14,430 | (d) Deductions from salary bills | 19,034 |
| 8,302 | (e) Due to Plan Development Account | 1,00,000 |
| — (f) Due to Maintenance Grant | | 4,57,809 |
| 24,43,378 | TOTAL | 33,11,098 |

Notes on accounts—Assets

Sr. No. 3 Amount Receivable and Sr. No. 8 Loss

- (i) An amount of Rs. 244 representing value of bills relating to period prior to 1979-80 since reduced and has been adjusted to loss.
- (ii) An amount of Rs. 10,000 representing value of bills relating to the year 1978-79 not taken into account in the Profit & Loss Account since added and has been adjusted to loss.

(Shyamji Dubey)
Press Manager
Delhi University
Press, DELHI

(Dhirendra Krishna)
Finance Officer
University of Delhi
DELHI

(J. Veeraraghavan)
Treasurer
University of Delhi
DELHI

STATEMENT NO. 6

DELHI UNIVERSITY PRESS
PROFIT AND LOSS ACCOUNT FOR THE YEAR 1979-80

| | 1979-80 | 1978-79 | | 1979-80 | 1978-79 |
|--|----------|----------------------------|-------------------------------|-------------------|----------------------------|
| | Rs. | Rs. | | Rs. | Rs. |
| 1. Opening Stock of materials | 54,106 | 32,749 | 1. Receipts | | |
| 2. Work in Progress | 51,463 | 1,13,500 | (a) Printing and Binding | 14,90,291 | |
| 3. (a) Pay and Allowances | 8,38,753 | | (b) Sale of Waste Paper | 28,299 | |
| (b) Overtime Allowance | 28,495 | | (c) Miscellaneous | 4,184 | |
| (c) Leave Travel Concession | 29,172 | | | | 15,22,774 15,31,773 |
| (d) Provident Fund Contribution | 59,125 | | 2. Closing Stock of materials | 82,324 54,106 | |
| (e) E.S.I. Contribution | 31,090 | | 3. Work in Progress | 69,494 51,463 | |
| (f) Gratuity | — | 9,86,635 8,77,171 | 4. Loss | 1,15,312 1,12,966 | |
| 4. Purchase of materials | | 4,44,799 4,45,669 | | | |
| 5. Miscellaneous Contingent Expenditure | | 30,468 35,244 | | | |
| 6. Rent, Rates and Taxes | | 60,628 60,458 | | | |
| 7. Work done through outside agencies/contractors | | 39,216 69,019 | | | |
| 8. (a) Depreciation of Composing materials | 23,023 | | | | |
| (b) Depreciation Machinery Furniture and Equipment | 99,566 | 1,22,589 1,16,498 | | | |
| TOTAL | | 17,89,904 17,50,308 | TOTAL | | 17,89,904 17,50,308 |

Notes on Profit and Loss Account

A statement showing consumption of materials is given below :—

| Items | Opening Stock as on 1-4-79 | Purchase during the year | Material consumed during the year | Closing Stock as on 31-3-1980 |
|--|----------------------------|--------------------------|-----------------------------------|-------------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| (a) Papers | 43,731 | 3,58,861 | 3,28,467 | 74,025 |
| (b) Binding Material | 675 | 64,697 | 60,156 | 5,216 |
| (c) Mono Spools | 3,292 | 3,812 | 5,651 | 1,453 |
| (d) Ink | 2,736 | 7,246 | 8,403 | 1,579 |
| (e) Lubricants | 3,672 | 4,871 | 8,492 | 51 |
| (f) Films, Chemicals for Offset Printing | — | 5,312 | 5,312 | — |
| TOTAL | 54,106 | 4,44,799 | 4,16,481 | 82,324 |

(Shyamji Dubey)
Press Manager
Delhi University Press
DELHI(Dhirendra Krishna)
Finance Officer
University of Delhi
DELHI(J. Veeraraghavan)
Treasurer
University of Delhi
DELHI

STATEMENT NO. 1

UNIVERSITY PRESS ACCOUNT
ABSTRACT OF RECEIPTS, PAYMENTS AND CASH BALANCE 1979-80

| | Rs. | Ps. | |
|--|--------------|-----|--|
| Opening Cash Balance as on 1-4-1979 | 4,196-60 | | |
| Receipts including temporary transfer of funds during the year 1979-80 | 19,65,271-73 | | Amount due to be transferred to Maintenance Grant Account 7,809-36 |
| | 19,69,468-33 | | 19,68,921-43 |
| Amount relating to the year 1978-79 transferred to Plan Development Account during 1979-80 | 8,301-66 | | Payments during the year 1979-80 18,48,918-63 |
| | 19,61,166-67 | | Closing Cash Balance as on 31-3-1980 1,20,002-80 |
| Amount due to be transferred from Miscellaneous Account | 54-60 | | |
| | 19,61,112-07 | | |

(V. Ramamurthy)
Dy. Finance Officer
University of Delhi
Delhi-11007(Dhirendra Krishna)
Finance Officer
University of Delhi
Delhi-110001(J. Veeraraghavan)
Treasurer
University of Delhi
Delhi-110007

Note :

Temporary transfer of funds from the Maintenance Grant Account & Plan Development Accounts were made during 1979-80 to meet ways & means situation which would be adjusted during 1980-81.

UNIT TRUST OF INDIA**BOARD OF TRUSTEES**

As on June, 1981

Chairman : SHRI G. S. PATEL*Executive Trustee* : SHRI P. S. GOPALAKRISHNAN*Trustees* : SHRI R. D. PUSAIKAR

DR. N. K. SEN GUPTA

SHRI SATISH AJMERA

DR. S. A. DAVL

(Nominated by Indu trial Development Bank of India under Section 10(b) of Unit Trust of India Act, 1963)

SHRI W. S. TAMBL

(Nominated by Reserve Bank of India under Section 10(aa))

SHRI A. S. GUPTA

(Nominated by Life Insurance Corporation of India under Section 10(c))

SHRI V. S. NATARAJAN

(Nominated by State Bank of India under Section 10 (d))

SHRI K. J. S. BANAJI

SHRI B. B. SINGH

(Elected by the contributing institutions under Section 10 (e))

HEAD OFFICE**Principal Officers***General Managers*SHRI J. K. SARKAR *(Operations)*SHRI A. P. KURIAN *(Planning & Development)**Joint General Manager*SHRI K. N. ATMARAMANI *(Investments)***Senior Officers****Deputy General Managers**SHRI B. L. GUPTA *(Unit Linked Insurance Plan)*SHRI S. N. PUTATUNDA *(Estate & Customer Service)*SHRI A. G. SHANKAR *(Planning & Development)*SHRI S. SHANKAR *(Legal & Secretarial)*SHRI R. SRINIVASAN *(Investments)*SHRI A. K. THAKUR *(Accounts)*SHRI K. G. VASSAL *(Personnel & Administration)***REGIONAL OFFICES****General Manager**SHRI B. L. BAHU *(New Delhi)***Deputy General Managers**SHRI V. M. MOHD. MEFTRAN *(Bombay)*SHRI A. K. MITRA *(Calcutta)*SHRI J. VINCENT *(Madras)***SUB-OFFICES****Deputy Managers**SHRI P. C. GUPTA *(Ludhiana)*SHRI S. RAMJEE *(Trichur)***HEAD OFFICE**13, Sir Vithaldas Thackersey Marg,
(New Marine Lines)
Bombay-400 020**REGIONAL OFFICES**13, Sir Vithaldas Thackersey Marg,
(New Marine Lines)
Bombay-400 0204, Fairlie Place,
1st floor,
Calcutta-700 001.Regina Mansion, 2nd floor,
46, Second Line Beach,
Madras-600 001.Gulab Bhavan (Rear Block),
2nd floor,
6, Bahadur Shah Zafar Marg,
New Delhi-110 002.**SUB-OFFICES**

455, The Mall,

Ludhiana-141001.12/722, Thekkemadom Road,
Trichur-680 001.

FINANCIAL HIGHLIGHTS: UNIT SCHEME 1964

| Year Ended June 30 | Sales and Repurchases of Units | | Capital | | Investible Funds | Reserves | |
|--------------------------|-----------------------------------|-------------|---------|--------|---------------------|----------------------------------|-----------------------------|
| | Sale, | Repurchases | Initial | Unit | | General Reserves & Surplus | Unit Premium Reserves |
| 1965 | 19.14 | 0.41 | 5.00 | 18.73 | 24.67 | 0.01 | 0.06 |
| 1966 | 2.15 | 1.09 | 5.00 | 19.80 | 25.94 | 0.01 | 0.10 |
| 1967 | 9.24 | 1.99 | 5.00 | 27.05 | 33.86 | 0.15 | 0.07 |
| 1968 | 15.33 | 1.22 | 5.00 | 41.16 | 48.70 | 0.35 | 0.03 |
| 1969 | 17.16 | 1.67 | 5.00 | 56.66 | 65.40 | 0.61 | 0.08 |
| 1970 | 22.83 | 2.04 | 5.00 | 77.45 | 88.30 | 0.67 | 0.36 |
| 1971 | 18.00 | 3.19 | 5.00 | 92.25 | 105.14 | 0.88 | 0.89 |
| 1972 | 15.08 | 2.60 | 5.00 | 104.72 | 119.23 | 1.06 | 1.37 |
| 1973 | 23.04 | 2.97 | 5.00 | 124.79 | 141.80 | 1.32 | 1.85 |
| 1974 | 30.31 | 3.68 | 5.00 | 151.43 | 171.56 | 1.81 | 2.44 |
| 1975 | 16.74 | 20.36 | 5.00 | 147.83 | 168.89 | 1.13 | 2.43 |
| 1976 | 20.77 | 10.95 | 5.00 | 157.64 | 174.61 | 1.46 | 2.47 |
| 1977 | 33.51 | 7.80 | 5.00 | 183.35 | 203.85 | 3.30 | 1.11 |
| 1978 | 70.86 | 10.86 | 5.00 | 243.36 | 274.25 | 5.53 | 2.25 |
| 1979 | 96.08 | 9.13 | 5.00 | 330.31 | 381.92 | 8.15 | 12.94 |
| 1980 | 48.93 | 13.76 | 5.00 | 365.48 | 433.45 | 11.98 | 17.18 |
| 1981 | 39.66 | 15.36 | 5.00 | 389.78 | 477.23 | 16.78 | 20.94 |

FINANCIAL HIGHLIGHTS: UNIT SCHEME 1971

| Year Ended June 30 | Sales and Repurchases of Units | | Unit Capital | Investible Funds | Reserves | |
|--------------------------|-----------------------------------|-------------|--------------|---------------------|----------------------------------|-----------------------------|
| | Sales | Repurchases | | | General Reserves & Surplus | Unit Premium Reserves |
| 1972* | 0.03 | .. | 0.03 | 0.03 | .. | .. |
| 1973 | 0.13 | .. | 0.16 | 0.16 | .. | .. |
| 1974 | 0.33 | .. | 0.49 | 0.53 | .. | .. |
| 1975 | 0.49 | 0.01 | 0.98 | 1.06 | 0.03 | .. |
| 1976 | 0.73 | 0.02 | 1.68 | 2.05 | 0.06 | .. |
| 1977 | 1.07 | 0.03 | 2.73 | 2.99 | 0.12 | 0.01 |
| 1978 | 2.41 | 0.05 | 5.09 | 5.66 | 0.17 | 0.08 |
| 1979 | 5.45 | 0.11 | 10.43 | 11.78 | 0.36 | 0.21 |
| 1980 | 8.91 | 0.20 | 19.13 | 21.85 | 1.00 | 0.70 |
| 1981 | 12.44 | 0.41 | 31.16 | 36.74 | 2.46 | 1.55 |

Note: Figure of Sales and Repurchases, Income and Expenditure and Dividend pertain to respective Years. Other figures are cumulative.

Rs. (Crore)

| and Provisions | | | Cost of Investments Written Down till the End of the Year | Income and Expenditure | | Dividend on | |
|---------------------------------|--|---|---|------------------------|-------------------|---------------------|------------------|
| Provision for Doubtful Deposits | Provision for Depreciation on Investment | Provision for Amounts Considered Doubtful | | Gross Income | Gross Expenditure | Initial Capital (%) | Unit Capital (%) |
| — | — | — | — | 1.53 | 0.23 | 3.00 | 6.10 |
| — | — | — | — | 1.83 | 0.22 | 4.25 | 7.00 |
| — | — | — | — | 2.52 | 0.31 | 3.75 | 7.00 |
| — | — | — | — | 3.67 | 0.51 | 3.00 | 7.00 |
| — | — | — | — | 4.83 | 0.58 | 3.50 | 7.10 |
| — | — | — | — | 6.29 | 0.67 | 4.00 | 7.20 |
| — | — | — | — | 8.41 | 0.80 | 5.25 | 8.00 |
| — | — | — | — | 9.68 | 0.81 | 5.50 | 8.25 |
| — | — | — | — | 11.79 | 0.99 | 5.75 | 8.50 |
| — | — | — | — | 14.49 | 1.32 | 5.75 | 8.50 |
| — | — | — | — | 12.96 | 1.81 | — | 8.60 |
| — | — | — | — | 15.85 | 1.75 | 2.00 | 8.75 |
| — | — | — | 1.52 | 20.01 | 1.85 | 5.75 | 9.00 |
| 0.25 | — | 0.20 | 4.68 | 25.97 | 2.14 | 5.75 | 9.00 |
| 0.25 | 2.75 | 1.41 | 5.75 | 37.89 | 2.46 | 5.75 | 9.00 |
| 0.25 | 5.76 | 0.98 | 6.38 | 45.16 | 2.18 | 7.50 | 10.00 |
| 0.35 | 8.21 | 1.42 | 6.27** | 55.41 | 2.56 | 8.50 | 11.50 |

(Rs. Crores)

| and Provision | | | Cost of Investments Written Down till the End of the Year | Income and Expenditure | | Dividend on | |
|----------------------------------|--|---|---|------------------------|-------------------|------------------|------------------------------|
| Provisions for Doubtful Deposits | Provision for Depreciation on Investment | Provision for Amounts Considered Doubtful | | Gross Income | Gross Expenditure | Unit Capital (%) | Dividend on Unit Capital (%) |
| — | — | — | — | — | — | 7.00† | 7.00† |
| — | — | — | — | 0.61 | — | 7.00 | 7.00 |
| — | — | — | — | 0.04 | 0.01 | 7.00 | 7.00 |
| — | — | — | — | 0.09 | 0.01 | 7.00 | 7.00 |
| — | — | — | — | 0.17 | 0.02 | 7.00 | 7.00 |
| — | — | — | 0.02 | 0.33 | 0.04 | 8.00 | 8.00 |
| — | — | — | 0.02 | 0.52 | 0.11 | 8.00 | 8.00 |
| — | 0.02 | — | 0.02 | 1.15 | 0.19 | 8.00 | 8.00 |
| — | 0.03 | — | 0.02 | 2.39 | 0.26 | 8.50 | 8.50 |
| — | 0.29 | 0.03 | 0.02 | 4.71 | 0.47 | 8.75 | 8.75 |

*October 1971 to June 1972 **Rs. 0.11 crore was written back during the Year .. Less than Rs. 50,000/-

†On per annum basis (Rate was 5.25% for nine months).

SEVENTEENTH ANNUAL REPORT OF THE BOARD OF TRUSTEES OF THE UNIT TRUST
OF INDIA FOR THE YEAR ENDED JUNE 30, 1981

The board of Trustees of the Unit Trust of India present their Seventeenth Annual Report, together with the balance Sheets and Revenue and Appropriation Account in respect of the Unit Scheme 1964, the Unit Scheme 1971 and the Unit Scheme 1976 for the year ended June 30, 1981.

I—HIGHLIGHTS

2.1 The competitive pressures faced by the Trust became more intense during the year. The policies and programmes of the Trust had, therefore, to be constantly reviewed and re-oriented to maximise the sales of units to increase its income and to improve the customer service.

Sales of Units

2.2 Sales of units at Rs. 52.10 crores showed a decline of 10 per cent from the last year's level of Rs. 57.85 crores. The extent of fall in the case of the Unit Scheme 1964 Proper—the main scheme of the Trust—was, however, about 21 per cent.

Repurchases

2.3 Repurchases, on the other hand, showed an uptrend mainly on account of (a) the expiry of the minimum holding period of three years in units for claiming capital gains tax exemption and (b) the Trust's decision to terminate the Unit Scheme 1976. Thus, repurchases at Rs. 17.64 crores were 22 percent higher than those at Rs. 14.41 crores last year. However, repurchases formed only 4 per cent of the unit capital.

Unit capital

2.4 Total unit capital went up to Rs. 425.35 crores from the last year's level of Rs. 390.89 crores—showing a net increase of Rs. 34.46 crores. The number of unit holding accounts crossed the one million mark, having moved up to 1.05 million.

Investible Funds

2.5 The investible funds recorded a rise of Rs. 56.18 crores to Rs. 523.22 crores from the last year's level of Rs. 467.04 crores.

Income

2.6 Due to the prudent deployment of funds and careful portfolio management to take maximum advantage of the changing conditions in the financial field, the increase in the income was more than proportionate to the increase in fund. In respect of the Unit Scheme 1964, the gross income increased to Rs. 55.41 crores from Rs. 45.16 crores for the previous year. In respect of the Unit Scheme 1971 (Unit Linked Insurance Plan) the gross income rose substantially to Rs. 4.71 crores from Rs. 2.39 crores.

Record Dividend and its Payment in Record Time

2.7 The rate of dividend under the Unit Scheme 1964 was stepped up by a record 1.5 per cent point from 10 per cent for the previous years to an all-time high of 11.5 per cent.

2.8 The rate of dividend under the Unit Scheme 1971 (Unit Linked Insurance Plan) was also raised

to 8.75 per cent from 8.5 per cent—again the highest rate since the inception of the scheme.

2.9 It may be mentioned that as a result of advance planning of the preparatory work and its close monitoring, the Trust for the first time in its history was able to despatch the dividend warrants just from the ninth day from the close of its accounting year and complete it within a fortnight. Thus, though its accounting year closed only on June 30, 1981, it declared the dividend on July 9, 1981 and started despatching the warrants from the same day.

Reserves and Provisions

2.10 The Trust further strengthened its reserve base. The reserves and provisions rose to Rs. 52.03 crores from Rs. 37.88 crores last year, showing an increase of Rs. 14.15 crores. These reserves and provisions formed 12.2 per cent of capital (unit and initial) as against 9.7 per cent last year. Besides, the amount of investments written off/down stood at Rs. 6.28 crores.

Improvements in the Schemes

2.11 Certain major improvements were made in the unit schemes. In respect of the Unit Linked Insurance Plan, the target amount was raised from Rs. 12,000 to Rs. 24,000, personal accident insurance of Rs. 15,000 was made available to members free of cost and a fifteen-year saving period was introduced in addition to the ten-year one. Further, the nomination facility was liberalised to make it unrestricted. Some new schemes were also under examination of the Trust during the year.

Sales Promotion

2.12 The geographical coverage of the scheme of Chief Representatives was further enlarged by appointing 8 more chief representatives during the year. With this, the number of Chief Representatives at the end of the year rose to 45 covering 67 districts in 18 States/ Union Territories.

2.13 Sales promotion and publicity programmes were further intensified and as a result units are now better known throughout the country.

2.14 With a view to studying the market conditions and assessing the potential for sale of units to non-residents, an exploratory tour was undertaken by the Chairman and General Manager (Planning and Development) to the South East Asian countries and Australia.

Customer Service

2.15 Certain organisational changes based on the recommendations of the Indian Institute of Management, Ahmedabad, were made in the overall context of improving the performance of the Trust.

2.16 With a view to providing better customer service a separate Public Relations and Coordination Cell was set up in the Head Office.

New Offices

2.17 For the first time in its history the Trust initiated the process of establishing a new

offices. During the year two state level offices—one at Trichur in Kerala and the other at Ludhiana in Punjab—were set up to popularise units in the rural hinterland and to provide prompt and personalised service to the growing family of unit-holders.

II—ECONOMIC BACKGROUND

General Economic Situation

3. There was distinct improvement in the economic situation during the year under review. Thanks to the good monsoons, agricultural production recovered from the last year's setback, recording an increase of 19 per cent as against the decline of 15.5 per cent in the previous year. The tempo of industrial production also picked up as a result of improved performance of the infrastructure and it was expected that the industrial output would show a higher rate of growth as compared to a decline last year. The national income recorded a growth of 6.5 per cent in the fiscal year in contrast to a fall of 4.5 percent in the previous year. The rate of investment is likely to be higher than in the earlier year. Available indicators suggest an improvement in the investment outlook also.

4. However, notwithstanding the increase in both agricultural and industrial production and overall improvement in the investment climate inflationary pressures still continue to plague the economy and are causing a serious concern. Yet another disquieting feature of the economic scene is the balance of payments position. It deteriorated further during the year mainly as a result of the sluggish growth in exports and mounting bill of imports, largely on account of the rising oil prices, leading to a decline in the foreign exchange reserves despite substantial inward remittances and a net inflow of aid.

Industrial Situation

5. Industrial production had suffered a set-back in 1979-80 owing to unsatisfactory performance of the infrastructure and severe drought. These factors continued to affect industrial production in the earlier part of the year under report also. However, since about September-October 1980, industrial production picked up—thanks to the improvement in the infrastructure and better availability of inputs to agro-based industries resulting from good monsoons. Reflecting the improvement, industrial production showed a rise of 4 per cent in contrast to a decline of 1.4 percent last year. Industries which recorded significant increases in production were :steel, cement, aluminium, Newsprint, lead tractors, diesel engines, transport equipment, sugar and vanaspati.

6. Several public sector undertakings which had fared badly in 1979-80 also recorded higher production in 1980-81.

7. Apart from devoting attention to the improvement of infrastructure the Central Government took various measures to facilitate the growth of the industries. Thus the Government announced its new Industrial Policy, Statement in July 1980 to accelerate the pace of industrial growth. With a view to enabling industrial units to mobilise resources from the

public on a larger scale so that the draft on the resources of the institutions/banks was reduced, the Government revised the terms and conditions for the issue of debentures. For example, the ceiling on the rate of interest on debentures was raised from 11 per cent to 12 per cent in October, 1980 and further to 13.5 per cent (with a provision of payment of additional 1 per cent interest under certain circumstances) in March 1981. Under the Union Budget for 1981-82, 14 groups of industries which were not hitherto eligible for various investment related tax concessions (such as, investment allowance and tax holiday) were made eligible for these concessions. Again, the Union Budget reduced the surcharge on income tax payable by all classes of companies from 7.5 per cent to 2.5 per cent.

8. There were indications that industrial investment activity picked up during the year as evidenced by increases in consents for capital issues, sanctions and disbursements of financial assistance by term-lending institutions and approvals for import of capital goods.

9. As a consequence of the relaxations in the guidelines for the issue of debentures and the buoyant conditions in the Stock Exchanges, the new issue market was active and the companies were able to raise substantial amounts of capital through issue of various types of securities, particularly the convertible bonds which have caught the fancy of the investors. Data on capital issued by public limited companies are available only for the first nine months of the accounting year. During this period capital issues aggregated Rs. 153.53 crores Against Rs. 192.53 crores in the whole of the previous year. The partial data for the year show that there was more reliance on 'issues through prospectus' than on 'issues through rights' as compared to the previous year as shown in the following statement :

| | Amount in Rs. crores | | | |
|--------------------------------------|------------------------|---------------|------------------------|---------------|
| | 1979-80 (July-June) | | 1980-81 (July-June) | |
| | No. of Issues | Amo- unt | No. of Issues | Amo- unt |
| Equity Shares | 187 | 110.38 | 150 | 82.03 |
| Preference Shares | 7 | 0.66 | 6 | 1.75 |
| Debentures | 30 | 81.49 | 12 | 69.75 |
| Total: | 224 | 192.53 | 168 | 153.53 |
| Through prospectus | 147 | 91.61 | 126 | 113.74 |
| Through rights | 77 | 100.92 | 42 | 39.79 |
| Total: | 224 | 192.53 | 168 | 153.53 |
| Of the issues through prospectus— | | | | |
| By new companies | 104 | 64.84 | 114 | 55.59 |
| By old companies | 43 | 26.77 | 12 | 58.15 |
| Total: | 147 | 91.61 | 126 | 113.74 |

Notes: (1) Data are provisional

(2) Source: Reserve Bank of India

(3) Relates to capital issues through prospectus and rights by public limited companies (other than term-lending institutions and issues in the form of offe_r for sale)

Stock Market Conditions

10. The stock markets remained buoyant for most part of the year under report, particularly in the last seven months—December 1980-June 1981. The volume of business also increased considerably during the year in all leading shares following encouraging corporate performance and good rewards to shareholders by way of increased bonuses, dividends, etc.

11. The underlying factors for the bullish sentiment during the year were : favourable Budgets (for 1980-81 and 1981-82), improvement in the overall economic situation, good performance of the corporate sector and various measures (including the announcement of a new industrial Policy Statement) taken by the Government to facilitate industrial expansion.

TABLE I
Sales and Repurchases of Units

(Amount in 1,000s of Rupees)

| | | 1979-80 | | 1980-81 | |
|---|----|--------------|----------|--------------|-----------|
| | | Applications | Amount | Applications | Amount |
| A. Sales : | | | | | |
| 1. Unit Scheme 1964: | | | | | |
| (a) Unit Scheme Proper | .. | .. | 61,563* | 4533.20* | 53,015* |
| (b) Reinvestment Plan | .. | .. | 38,789\$ | 196.87 | 42,119\$ |
| (c) Children's Gift Plan | .. | .. | 5,994 | 163.01†‡ | 4,606 |
| (d) Total (a+b+c) | .. | .. | 1,06,346 | 4893.08 | 99,740 |
| 2. Unit Scheme 1971 | .. | .. | 38,313 | 891.85** | 33,780 |
| (Unit Linked Insurance Plan) | | | | | |
| 3. Unit Scheme 1976 | .. | .. | .. | @ | @ |
| 4. All Schemes | .. | .. | 1,44,659 | 5784.93 | 1,33,520 |
| B. Repurchases: | | | | | |
| 1. Unit Scheme 1964: | | | | | |
| (a) Unit Scheme Proper | .. | .. | 28,324 | 1340.63 | 26,574 |
| (b) Reinvestment Plan | .. | .. | 2,398\$ | 25.44 | 3,171\$ |
| (c) Children's Gift Plan | .. | .. | 209 | 9.47 | 264 |
| (d) Total (a+b+c) | .. | .. | 30,931 | 1375.54 | 30,009 |
| 2. Unit Scheme 1971 | | | | | |
| (a) Unit Scheme Proper | .. | .. | 1 | 0.07 | — |
| (b) Unit Linked Insurance Plan | .. | .. | 865 | 20.14 | 1,661 |
| (c) Total (a+b) | .. | .. | 866 | 20.21 | 1,661 |
| 3. Unit Scheme 1976 | .. | .. | 934 | 45.21 | 4,703 |
| 4. All Schemes | .. | .. | 32,731 | 1440.96 | 36,373 |
| C. Outstanding: | | | | | |
| 1. Unit Scheme 1964: | | | | | |
| (a) Unit Scheme Proper | .. | .. | 8,05,883 | 35401.10 | 8,32,862 |
| (b) Reinvestment Plan | .. | .. | 37,009\$ | 321.76†‡ | 39,482\$ |
| (c) Children Gift Plan | .. | .. | 28,722 | 825.18 | 32,815 |
| (d) Total (a+b+c) | .. | .. | 8,71,614 | 36548.04 | 9,05,159 |
| 2. Unit Scheme 1971: | | | | | |
| (a) Unit Scheme Proper | .. | .. | 2 | 0.08 | 2 |
| (b) Unit Linked Insurance Plan | .. | .. | 1,00,474 | 1913.22 | 1,32,593 |
| (c) Total (a+b) | .. | .. | 1,00,476 | 1913.30 | 1,32,595 |
| 3. Unit Scheme 1976 | .. | .. | 14,233 | 627.53 | 9.530 |
| 4. All Schemes | .. | .. | 9,86,323 | 39088.87\$ | 10,47,284 |
| Footnotes: | | | | | |
| *Excludes transfers from CGP on maturity of the Plan (223 cases amounting to Rs. 12.87 lakhs for 1979-80 and 231 (in respect of 260 original certificates) cases amounting to Rs. 12.99 lakhs for 1980-81). Also excludes transfers from RIP (178 cases amounting to Rs. 3.18 lakhs for 1979-80 and 318 cases amounting to Rs. 8.73 lakhs for 1980-81). | | | | | |
| †No. of accounts. | | | | | |
| ‡Includes sales from reinvestment of dividend. | | | | | |
| §Excludes transfers from Unit Scheme 1964 (27 cases amounting to Rs. 0.38 lakh for 1979-80 and 11 cases amounting to Rs. 0.26 lakh for 1980-81). | | | | | |
| **Includes sales from reinvestment of dividend and renewal contributions from existing members. | | | | | |
| @@Sales suspended. | | | | | |
| ††Do not take into account sales effected before 1978-79. | | | | | |
| §§After adjustments. | | | | | |

*Excludes transfers from CGP on maturity of the Plan (223 cases amounting to Rs. 12.87 lakhs for 1979-80 and 231 (in respect of 260 original certificates) cases amounting to Rs. 12.99 lakhs for 1980-81). Also excludes transfers from RIP (178 cases amounting to Rs. 3.18 lakhs for 1979-80 and 318 cases amounting to Rs. 8.73 lakhs for 1980-81).

†No. of accounts.

‡Includes sales from reinvestment of dividend.

§Excludes transfers from Unit Scheme 1964 (27 cases amounting to Rs. 0.38 lakh for 1979-80 and 11 cases amounting to Rs. 0.26 lakh for 1980-81).

**Includes sales from reinvestment of dividend and renewal contributions from existing members.

@@Sales suspended.

††Do not take into account sales effected before 1978-79.

§§After adjustments.

12. Between July through mid—September 1980, equity prices recorded modest gains in response to the minimal tax efforts and fairly wide reliefs offered in the 1980-81 Union Budget presented on June 18, 1980. The RBI Index of Ordinary Share Prices (1970-71-100) moved up from the level of 149.4 towards the close of June 1980, to a high of 163.9 by September 13, recording a net gain of 14.5 points during a short span of less than three months.

13. The outbreak of Iran-Iraq war towards the last week of September, 1980 created apprehensions about disruption of crude oil supplies, among other crucial imports. Reflecting these apprehensions, the equity prices staged a modest reaction. The sentiment remained subdued subsequently up to the first week of November, 1980.

14. The revival of the market sentiment from the second week of November, 1980 was rather abrupt and the equities regained the lost ground by the first week of December, 1980. The trading pattern during the succeeding months revealed a continuation of the bullish trend. The RBI Index after hitting a low of 153.2 in the first week of November, 1980, not only recovered to post-budget levels but scaled a new high at 172.3 before the presentation of the 1981-82 Union Budget in February, 1981. The up-trend became more pronounced in the wake of the presentation of the Union Budget which was hailed by trade and industry circles as an 'investment and savings oriented' one. Corporate reports also continued to be encouraging. The unhealthy speculation, however, at the leading Stock Exchanges, apart from the agitation of the employees of sharebroking firms at the Bombay Stock Exchange, resulted in disruption of normal trading. Fears of anti-inflationary package involving dividend curbs depressed the sentiment towards the close of the year. The RBI Index advanced further from its pre-budget level of 172.3 to an all-time high of 199.6 by the end of June, 1981. Over the year, the Index showed a rise of 33.6 per cent as against the marginal increase of 2.7 per cent in the last year.

III—OPERATIONS DURING 1980-81

A—Overall position of Sales and Repurchases : All Schemes

Competitive Environment

15. It may be recalled that in 1979-80, sales of units had suffered a sharp set-back due to the unfavourable environment created by the withdrawal of capital gains tax exemption in respect of invest-

ments made in units and the upward revision of the interest rates offered by the competing media. Thus, sales in that year at Rs. 57.85 crores had registered a steep fall of 43 per cent from the level of Rs. 101.53 crores in 1978-79.

16. The environment for units continued to be unfavourable during the year under report also. In fact, it became more unfavourable on account of the entry of public sector companies in the field of deposit mobilisation for the first time, and the upward revision* in the interest rate structure announced in the 1981-82 Union Budget. The Trust took two important measures during the year to meet the situation. First, the rate of dividend payable to unitholders for 1979-80 was raised from 9 per cent to 10 per cent under the Unit Scheme 1964 and from 8 per cent to 8.5 per cent under the Unit Scheme 1971. Second the sales, promotion and publicity efforts were further intensified. These measures helped the Trust to be great extent in arresting the declining trend in the sales of units. As indicated in the next paragraph, though the sales during the year were lower, the extent of decline was less than what was expected by the Trust.

Aggregate Sales of Units

17. Aggregate sales of units under all the schemes during the year declined by 10 per cent to Rs. 52.10 crores from Rs. 57.85 crores in 1979-80. The decline was largely accounted for by the Unit Scheme 1954 (Proper)—the main Scheme of the Trust.

Repurchases

18. Repurchases during the year went up to Rs. 17.64 crores from Rs. 14.41 crores in the previous year, showing a rise of 22 per cent. As a proportion of the outstanding unit capital, repurchases were slightly higher (4.1 per cent against 3.7 per cent.) The higher repurchases during the year were attributable mainly to two factors: One, the minimum holding period of three years for claiming capital gains tax exemption under Section 54E of the Income Tax Act was over in respect of those unitholders who bought units in 1977-78. On completion of the period, some of these investors might have withdrawn their funds. Two, in the month of March, 1981, the Trust announced the termination of its Capital Units Scheme as on June 30, 1981, leading to repurchases of units under the said scheme.

*Interest rate revision :

(A) *Bank Deposits :*

| Period (Years) | up to March 1, 1981 | Rate (%) |
|----------------|---------------------|----------|
| 1 to 3 | | 7.00 |
| Above 3 to 5 | | 8.50 |
| Above 5 | | 10.00 |

| Period (Years) | From March 1, 1981 |
|------------------|--------------------|
| 1 to less than 2 | 7.50 |
| 2 to less than 3 | 8.50 |
| 3 and above | 10.00 |

(B) *National Saving Certificates :*

Two new series of 6-year period carrying 12% interest replaced the old series of 7-year period carrying 10.50—10.75% interest from May 1, 1981.

TABLE II
Region-wise Sales and Repurchases
(Amount in crores of Rupees)

| Region | 1—UNIT SCHEME, 1964 | | | | | | | | | | | | | | | | | | | | |
|--|---------------------------|------------------|------------------|------------------|-------------------|-----------------|------------------|-----------------|----------------------|-------------------|------------------|-----------------|-------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------|--|
| | Unit Scheme 1964 (Proper) | | | | Reinvestment Plan | | | | Children's Gift Plan | | | | Total | | | | | | | | |
| | Appls. | Amt. | Appls. | Amt. | Appls. | Amt. | Appls. | Amt. | Appls. | Amt.† | Amt. | Appls. | Amt.† | Amt. | Appls. | Amt. | Appls. | Amt. | Appls. | Amt. | |
| 1. Sales of Units | | | | | | | | | | | | | | | | | | | | | |
| Western (Bombay) | 32751 (53.2) | 23.35 (51.5) | 29029 (54.8) | 18.73 (52.6) | 16817 (43.4) | 0.81 (41.1) | 18120 (43.0) | 1.00 (41.5) | 2999 (50.1) | 0.52 (47.3) | 0.54* (100.0) | 2402 (52.2) | 0.46 (48.9) | 0.70* (100.0) | 52567 (49.4) | 25.21 (51.5) | 49551 (49.7) | 20.89 (52.7) | | | |
| Eastern (Calcutta) | 9631 (15.6) | 7.48 (16.5) | 7234 (13.6) | 4.86 (13.7) | 7948 (20.5) | 0.38 (19.3) | 8703 (20.7) | 0.46 (19.1) | 812 (13.5) | 0.17 (15.5) | — (—) | 444 (9.6) | 0.10 (10.6) | — (—) | 18391 (17.3) | 8.03 (16.4) | 16381 (16.4) | 5.42 (13.7) | | | |
| Southern (Madras) | 8093 (13.1) | 5.48 (12.1) | 6493 (12.2) | 4.13 (11.6) | 4458 (11.5) | 0.23 (11.7) | 4946 (11.7) | 0.28 (11.6) | 1146 (19.1) | 0.18 (16.1) | — (—) | 912 (19.8) | 0.16 (17.0) | — (—) | 13697 (12.9) | 5.88 (12.0) | 12351 (12.4) | 4.57 (11.5) | | | |
| Northern (New Delhi) | 11088 (18.0) | 9.03 (19.9) | 10259 (19.4) | 7.88 (22.1) | 9566 (24.7) | 0.55 (27.9) | 10350 (24.6) | 0.67 (27.8) | 1037 (17.3) | 0.23 (21.1) | — (—) | 848 (18.4) | 0.22 (23.4) | — (—) | 21691 (20.4) | 9.81 (20.0) | 21457 (21.5) | 8.78 (22.1) | | | |
| All Regions | 61563 (100.0) | 45.33 (100.0) | 53015 (100.0) | 35.59 (100.0) | 38789 (100.0) | 1.97 (100.0) | 42119 (100.0) | 2.42 (100.0) | 5994 (100.0) | 1.09 (100.0) | 0.54 (100.0) | 4606 (100.0) | 0.94 (100.0) | 0.70 (100.0) | 106346 (100.0) | 48.93 (100.0) | 99740 (100.0) | 39.66 (100.0) | | | |
| 2. Repurchases of Units | | | | | | | | | | | | | | | | | | | | | |
| Western (Bombay) | 13837 (48.9) | 7.18 (53.6) | 13629 (51.3) | 8.28 (55.9) | 913 (38.1) | 0.08 (31.6) | 1315 (41.5) | 0.17 (41.1) | 209 (100.0) | 0.09** (100.0) | — (—) | 264 (100.0) | 0.13** (100.0) | — (—) | 14959 (48.4) | 7.35 (53.5) | 15208 (50.7) | 8.58 (55.9) | | | |
| Eastern (Calcutta) | 5542 (19.6) | 2.13 (15.9) | 4411 (16.6) | 2.07 (14.0) | 479 (20.0) | 0.06 (23.7) | 620 (19.6) | 0.07 (17.3) | — (—) | — (—) | — (—) | — (—) | — (—) | — (—) | 6021 (19.4) | 2.19 (15.9) | 5013 (16.8) | 2.14 (13.9) | | | |
| Southern (Madras) | 3427 (12.1) | 1.48 (11.0) | 3212 (12.1) | 1.85 (12.5) | 412 (17.2) | 0.04 (15.1) | 301 (9.5) | 0.04 (10.4) | — (—) | — (—) | — (—) | — (—) | — (—) | — (—) | 3839 (12.4) | 1.52 (11.0) | 3513 (11.7) | 1.89 (12.3) | | | |
| Northern (New Delhi) | 5518 (19.5) | 2.61 (19.5) | 5322 (20.0) | 2.62 (17.7) | 594 (24.8) | 0.08 (29.6) | 935 (29.5) | 0.13 (31.2) | — (—) | — (—) | — (—) | — (—) | — (—) | — (—) | 6112 (19.8) | 2.69 (19.6) | 6257 (20.8) | 2.75 (17.9) | | | |
| All Regions | 28324 (100.0) | 13.41 (100.0) | 26574 (100.0) | 14.82 (100.0) | 2398 (100.0) | 0.25 (100.0) | 3171 (100.0) | 0.42 (100.0) | 209 (100.0) | 0.09 (100.0) | — (—) | 264 (100.0) | 0.13 (100.0) | — (—) | 30931 (100.0) | 13.76 (100.0) | 30009 (100.0) | 15.36 (100.0) | | | |
| II—UNIT LINKED INSURANCE PLAN ^g | | | | | | | | | | | | | | | | | | | | | |
| 1979-80 | | | | | | | | | | | | | | | | | | | | | |
| 1980-81 | | | | | | | | | | | | | | | | | | | | | |
| Appls. Target Amt | | | | | | | | | | | | | | | | | | | | | |
| Western (Bombay) | 11396 (29.7) | 11.41 (29.3) | | | | | | | | | | | | | | | | 10495 (31.1) | 10.85 (30.7) | | |
| Eastern (Calcutta) | 5926 (15.5) | 5.71 (14.6) | | | | | | | | | | | | | | | | 4551 (13.5) | 4.60 (13.0) | | |
| Southern (Madras) | 6553 (17.1) | 6.58 (16.9) | | | | | | | | | | | | | | | | 6068 (18.0) | 6.24 (17.7) | | |
| Northern (New Delhi) | 14438 (37.7) | 15.29 (39.2) | | | | | | | | | | | | | | | | 12666 (37.5) | 13.62 (38.6) | | |
| All Regions | 38313 (100.0) | 38.99 (100.0) | | | | | | | | | | | | | | | | 33780 (100.0) | 35.31 (100.0) | | |

^fFigures in brackets represent percentages.

^gFigures of sales are in respect of new applications.

*Represents reinvestment of dividend. Since the Plan is centralised at Bombay, the entire amount has been shown against that Office.

**Since the Plan is centralised at Bombay, the entire repurchases have been shown against that Office.

⑥Business received at the branches of Bank of Baroda has been included against the region in whose jurisdiction the concerned branches fall.

Outstandings

19. The unit capital of the Trust under all the schemes rose to Rs. 425.35 crores at the end of the year from Rs. 390.89 crores at the end of the previous year. The number of unit holding accounts also went upto 10.47 lakhs from 9.86 lakhs.

Region-wise Sales and Repurchases

20. All the regions showed a decline in sales during the year (Table 11). The region-wise pattern of sales was broadly the same as that of the last year, with the Western Region (Bombay Office) continuing to account for more than half of the sales (52.7 per cent).

21. Except for the Eastern Region, repurchases were higher in all the other regions, revealing no material change in the inter-regional pattern. As in the case of sales, the Western Region continued to account for more than half (55.9 per cent) of repurchases.

22. In respect of the Unit Linked Insurance Plan also, all the regions recorded decrease in business. There was, however, no major change in the region-wise pattern. For the fourth year in succession, the Northern Region (New Delhi Office) continued to be in the forefront, with a share of 38.6 per cent in the all-India business. The Northern Region was closely followed by the Western Region which claimed 30.7 per cent of the all-India business.

Sales to Non-Residents

23. Sales of units to non-residents declined to Rs. 81.05 lakhs from Rs. 93.24 lakhs in the previous year (Table III). The number of applications also came down to 1,473 from 1,518 last year. The break-up of sales to non-residents according

to the source of funds is indicated below:—

| Source of Funds | (Amounts in Rs. lakhs) | | | |
|----------------------------------|------------------------|--------------|--------------|--------------|
| | 1979-80 | | 1980-81 | |
| | Applica- | Amount | Applica- | Amount |
| Remittances | | | | |
| From Abroad | 111 | 17.29 | 57 | 8.23 |
| Non-Resident (External) Accounts | 294 | 45.39 | 250 | 38.95 |
| Non-Resident (Ordinary) Accounts | 150 | 17.20 | 139 | 17.92 |
| Reinvestment of Dividend* | 946 | 11.42 | 1,010 | 13.87 |
| Unclassified | 17 | 1.94 | 17 | 2.08 |
| Total: | 1,518 | 93.24 | 1,473 | 81.05 |

*Applications pertain to Reinvestment Plan only. However amount also includes CGP reinvestment.

24. Units outstanding in favour of non-residents amounted to Rs. 6.81 crores against Rs. 6.36 crores at the end of the previous year. The number of unit holding accounts was 8,138 against 8,113 last year.

B—Unit Scheme, 1987**Sales and Repurchase Price**

25. During the first month of the year (July, 1980), units were sold at a concessional price of Rs. 11.75. Thereafter, the sale price was raised by stages each month and by May, 1981, the price reached Rs. 13.20—the maximum for the year (Table IV). The corresponding prices last year were Rs. 11.50 and Rs. 13.10.

26. The repurchase price was fixed at Rs. 11.05 in July, 1980, compared to Rs. 10.80 in July, 1979. The maximum repurchase price for the year which reached in May, 1981, was Rs. 12.50 as against Rs. 12.35 in May, 1980.

TABLE III
Sales to Non-Residents

| Scheme/Plan | Sales | | | | Outstanding@ | | | | (Amount in lakhs of Rupees) | |
|---------------------------|--------------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|-----------------------------|--|
| | 1979-80 | | 1980-81 | | 1979-80 | | 1980-81 | | | |
| | Applica- | Amount | Applica- | Amount | Applica- | Amount | Applica- | Amount | | |
| Unit Scheme 1964 (Proper) | 541 | 79.09 | 444 | 65.07 | 6,914 | 598.71 | 6,840 | 629.17 | | |
| Reinvestment Plan\$ | 946 | 10.27 | 1,010 | 12.19 | 922 | 17.80 | 1,002 | 28.37 | | |
| Children's Gift Plan* | 31 | 3.88£ | 19 | 3.79£ | 277 | 19.77 | 296 | 23.56 | | |
| Total | 1,518 | 93.24 | 1,473 | 81.05 | 8,113 | 636.28 | 8,138 | 681.10 | | |

@Takes into account repurchases, conversions from non-resident to resident and vice-versa, transfers from one scheme to another and transfers from non-resident to residents.

\$Outstandings do not take into account sales effected before 1978-79.

*Outstanding do not include sales effected before 1975-76.

£Includes sales from reinvestment of dividend (Rs. 1.16 lakhs for 1979-80 and Rs. 1.68 lakhs for 1980-81).

TABLE IV

Price-wise and Repurchases of Units*—1980-81

| Period | | | Sales | | | | | | Repurchases | | | |
|----------|----------|----------------|-----------------|--|--|----------------|--------------|--------------------------|--------------------|--------|--|--|
| From | To | Price per unit | Applications ** | Sales Excluding Reinvestments (Face Value) | Sales Including Reinvestments (Face Value) | Price per unit | Applications | Repurchases (Face value) | | | | |
| | | Rs. | No. | Amount (Rs. lakhs) | Amount (Rs. lakhs) | Rs. | No. | % | Amount (Rs. lakhs) | % | | |
| 01-07-80 | 31-07-80 | 11.75 | 40961 | 71.09 2255.67 | 61.74 2567.84 | 64.75 | 11.05 | 1812 | 6.04 68.87 | 4.48 | | |
| 01-08-80 | 30-08-80 | 11.85 | 2982 | 5.14 183.61 | 5.02 183.61 | 4.63 | 11.15 | 1828 | 6.09 78.70 | 5.13 | | |
| 01-09-80 | 30-09-80 | 11.95 | 2237 | 3.88 193.53 | 5.30 193.53 | 4.88 | 11.25 | 2867 | 9.55 102.92 | 6.70 | | |
| 01-10-80 | 31-10-80 | 12.00 | 2152 | 3.73 156.15 | 4.27 156.15 | 3.94 | 11.30 | 2545 | 8.48 96.90 | 6.31 | | |
| 01-11-80 | 29-11-80 | 12.10 | 1436 | 2.49 106.47 | 2.91 106.47 | 2.68 | 11.40 | 2306 | 7.68 82.18 | 5.35 | | |
| 01-12-80 | 31-12-80 | 12.20 | 1557 | 2.70 113.28 | 3.10 113.28 | 2.86 | 11.60 | 2489 | 8.29 99.71 | 6.49 | | |
| 01-01-81 | 31-01-81 | 12.30 | 1551 | 2.69 110.86 | 3.03 110.86 | 2.80 | 11.60 | 2353 | 7.84 82.80 | 5.39 | | |
| 02-02-81 | 28-02-81 | 12.45 | 1301 | 2.26 87.54 | 2.40 87.54 | 2.21 | 11.75 | 1991 | 6.63 64.66 | 4.21 | | |
| 02-03-81 | 31-03-81 | 12.65 | 1541 | 2.67 170.32 | 4.66 170.32 | 4.29 | 11.95 | 2291 | 7.63 124.70 | 8.77 | | |
| 01-04-81 | 30M04-81 | 12.80 | 1114 | 1.93 213.44 | 5.84 213.44 | 5.38 | 12.10 | 2619 | 8.73 137.31 | 8.98 | | |
| 01-05-81 | 30-05-81 | 13.20 | 809 | 1.49 62.77 | 1.72 62.77 | 1.58 | 12.50 | 6908 | 23.02 586.95 | 38.21 | | |
| Total | | | 576.21 | 100.00 3653.64 | 100.00 3965.81 | 100.00 | | 30009 | 100.00 1536.10 | 100.00 | | |

*Under Unit Scheme 1964 Proper, Reinvestment Plan and Children's Gift Plan.

**Takes into account only the applications received under the Unit Scheme 1964 and the Children's Gift Plan.

27. The difference between the sale and repurchase prices was kept constant at 70 paise throughout the year. In the previous year, the difference was kept at 70 paise in the first seven months and was raised to 75 paise thereafter.

Overall Sales under Unit Scheme 1964

28. The Units Scheme 1964 comprises the scheme Proper, the Reinvestment Plan and the Children's Gift Plan. Sales under the scheme declined to Rs. 39.68 crores from Rs. 48.93 crores in the previous year, showing a fall of 18.9 per cent. The number of applications also fell to 99,740 from 1,06,346.

Unit Scheme 1964 (Proper)

29. Sales under the Scheme (Proper) at Rs. 35.59 crores were 21.5 per cent lower than those at Rs. 45.33 crores during the previous year. The number of applications was also down at 53,015 from 61,563. The decline in the applications (13.9 per cent) was lower as compared to the decline (21.5 per cent) in the amount.

30. The main reasons for the decline in sales during the year have already been outlined in para 16.

Reinvestment Plan, 1966

31. Sales under the Reinvestment Plan, 1976, were higher than those for the previous year (Rs. 2.42 crores as against Rs. 1.97 crores). The number of accounts was also higher (42,119 as against 38,789). Sales under the Plan formed the same proportion of income distribution for 1979-80 as in the previous year (6.6 per cent). During the year, 6,689 more unit-holders opted for the Plan as against 6,794 during the previous year.

Children's Gift Plan, 1970

32. The Children's Gift Plan, 1970—a Plan providing for gifts of units in favour of minor children—also recorded a decline in business. Fresh sales during the year were down at Rs 0.94 crore from Rs. 1.09 crores in the previous year. The number of applications was also less (4,606 as against 5,994).

33. There are two sources of funds against which units are allotted under the Plan, viz., money received from the applicants joining afresh during the year and the dividend accruing to the existing members. the overall position of sales under the Plan is shown below:—

| | (Amount in Rs. lakhs) | | |
|-----------------------|-----------------------|---------|---------------------------------------|
| | 1979-80 | 1980-81 | Percentage Increase (+)/ Decrease (-) |
| Sales to new entrants | | | |
| Applications | 5,994 | 4,606 | (—) 23.2 |
| Amount | 109.47* | 94.24* | (—) 13.9 |
| Sales from dividend: | 53.54 | 70.22 | (+) 31.2 |
| Total Sales: | 163.01 | 164.46 | (+) 0.9 |

*Includes sales against prize money.

34. There were 32,815 participants in the Plan at the end of the year; the outstanding unit capital being Rs.964.13 lakhs.

35. Under the Prize Scheme for the Plan members, 114 prizes totalling Rs. 50,000 were awarded in the year under report.

Month-wise Pattern of Sales

36. It has been the experience of the Trust that a large portion of sales every year is received in the first month (July). During the year under report, the month of July claimed 64.75 per cent of the year's sales. Last year, the share of July was higher at 74.13 per cent.

Repurchases

37. Repurchases rose to Rs. 15.36 crores from Rs. 13.76 crores in the previous year, showing an increase of 11.7 per cent. In relation to the outstanding unit capital, the repurchases were slightly higher than in the previous year (3.9 per cent against 3.8 per cent). The number of applications was, however, lower (30,009, against 30,931). The reasons for higher repurchases during the year have been explained in para 18. It may, however, be mentioned that the level of repurchases at 3.9 per cent of the unit capital was in line with the normal experience in the past. Price-wise and month-wise pattern of repurchases is given in Table IV.

Gross Income

38. The gross income of the Unit Scheme 1964 rose to Rs. 5541.27 lakhs from Rs. 4516.12 lakhs in the previous year; the proportion of gross income to capital and reserves also went up to 12.8 per cent from 11.3 per cent. This order of increase was possible because of prudent management of the investment portfolio leading to deployment of investible funds in more remunerative outlets and the prevalence of higher interest rates. After providing for Rs. 316 lakhs for 'Depreciation in the Value of Investments' and Rs. 43.93 lakhs for 'Income Considered Doubtful', the income was reduced to Rs. 5181.35 lakhs.

Expenditure

39. The expenditure during the year went up to Rs. 255.89 lakhs from Rs. 217.91 lakhs, showing a rise of 17.43 per cent. Except for the expenditure on commission which declined on account of lower sales of units, other heads of expenditure registered an increase. After adjusting recoveries made from the sale of units towards management expenses to the extent of Rs. 79.31 lakhs (Rs. 78.29 lakhs last year), net expenditure worked out to Rs. 176.58 lakhs as compared to Rs. 139.62 lakhs for the previous year.

Income Distribution

40. The net income available for distribution worked out to Rs. 4941.39 lakhs in the case of unit-holders and to Rs. 63.38 lakhs in the case of initial capital contributors as shown in the statement below. In view of higher income during the year, the Board decided to step up the rate of income distribution to 11.5 per cent from 10 per cent in the previous year for the unit-holders, and to 8.5 per cent from 7.5 per cent for the initial capital contributors.

| | | (Rupees lakhs) | |
|--|--------------|------------------------------|---------|
| | Unit-holders | Initial Capital Contributors | Total |
| Income (In proportion to respective capitals) | 5115.73 | 65.62 | 5181.35 |
| <i>Less : Expenditure (As per Section 25 of UTI Act)</i> | 174.34 | 2.24 | 176.58 |
| Income Available for Distribution | 4941.39 | 63.38 | 5004.77 |
| <i>Less: Income Distribution</i> | 4482.45 | 42.50 | 4524.95 |
| Balance Transferred to General Reserve | 458.94 | 20.88 | 479.82 |

Reserves and Provisions

41. A sum of Rs. 390.32 lakhs was added to the Unit Premium Reserve and after setting off Rs. 14.45 lakhs for depreciation on investments (last year Rs. 63.25 lakhs) balance of Unit Premium Reserve comes to Rs. 2094.20 lakhs from Rs. 1718.33 lakhs at the end of the previous year. The General Reserves were also strengthened by adding Rs. 479.82 lakhs. With this, the General Reserves rose to Rs. 1677.89 lakhs from Rs. 1198.07 lakhs. The General Reserves at the end of the year constituted 4.3 per cent of the Capital (unit and initial) as compared to 3.2 per cent last year. Thus, the total reserves of this Scheme stood at Rs. 3772.09 lakhs (last year Rs. 2916.40 lakhs) showing an increase of Rs. 855.69 lakhs.

42. A provision of Rs. 43.93 lakhs was made towards 'income Considered Doubtful' and of Rs. 10 lakhs towards 'Doubtful Deposits' during the year, taking the balance at the end of the year to Rs. 176.83 lakhs from Rs. 122.90 lakhs last year. An amount of Rs. 331.00 lakhs—Rs. 316.00 lakhs from the year's income and Rs. 15.00 lakhs from Unit Premium Reserve—was added to the 'Provision for Depreciation in the Value of Investments.' On the other hand, an amount of Rs. 85.91 lakhs from the provision made in earlier years was written back to the income as it was no longer considered necessary. The said provision stood at Rs. 820.84 lakhs as at the end of the year as against Rs. 575.75 lakhs last year. The provisions aggregated Rs. 997.67 lakhs as against Rs. 698.65 lakhs last year.

Government Grant

43. In March, 1978, the Trust had received an interest-wise returnable grant-in-aid of Rs. 50 lakhs from the Central Government for acquiring and furnishing office premises and for providing housing facilities to the 'optee' staff from the RBI who enjoyed such facilities earlier, consequent on the delinking of the Trust from the Reserve Bank of India. The grant was repayable in five

equal instalments. During the year, the third instalments of Rs. 10 lakhs was paid to the Government.

C—Unit Scheme, 1971

(*Unit Linked Insurance Plan, 1971*)

New Business

44. Though the Unit Linked Insurance Plan, 1971, was launched in 1971, it really took off the ground only in 1977-78 (vide statement in next column). From then on, business under the Plan has remained at a high level. During 1980-81, though the business was still quite high, it was less as compared to the previous year. Thus, the number of new entrants came down to 33,780 from 38,313 last year and the target amount* for which they joined also declined to Rs. 35.31 crores from Rs. 38.99 crores. This represented a fall of 9.4 per cent in terms of the target amount.

| Year | Business | | Increase/ Decrease (—) | |
|---------|-------------------|-----------------------------------|---------------------------|----------------|
| | Appli- cations | Target Amt. (Rs. crores) | Appli- cations | Target Amt. |
| 1976-77 | 3,182 | 2.92 | 8 | 10 |
| 1977-78 | 16,802 | 15.87 | 428 | 443 |
| 1978-79 | 34,576 | 34.45 | 106 | 117 |
| 1979-80 | 38,313 | 38.99 | 11 | 13 |
| 1980-81 | 33,780 | 35.31 | (—) 12 | (—) 9 |

Channel-wise Business

45. Investors desirous of participating in the Plan can tender their applications either at the Offices of the Trust or at the branches of the Bank of Baroda with whom the Trust has entered into a special arrangement. The share of Bank of Baroda in the total business of the year went up to 60 per cent from 56 per cent last year.

Salary Savings Scheme

46. In 1977-78, the Trust started, on an experimental basis, a scheme under which its staff members as also those of the Reserve Bank of India and the Industrial Development Bank of India could pay their contributions through monthly deductions from their salaries. During the year, 216 persons joined the Plan through the above scheme. The number of participants under the scheme as at the end of the year was 516.

Sales of Units

47. The Trust gets funds under the Plan in three ways: (i) through the initial contributions which are paid by members at the time of joining, (ii) through the renewal contributions which are paid by the existing members through yearly or half-yearly contributions over the period of the Plan, and (iii) through the income distribution accruing to members each year which is automatically reinvested. During the year, sales of units under the

scheme aggregated Rs. 12.44 crores as against Rs. 8.92 crores in the previous year. Source-wise break-up of sales is shown in the statement below. As will be seen, while the sales against renewal contributions and income distribution went up—which they are bound in view of the nature of the Plan—sales against initial contributions came down. The lower sales against initial contributions were on account of lower volume of fresh business booked during the year.

| Units sold from | (Rs. crores) | |
|-----------------------|--------------|---------|
| | 1979-80 | 1980-81 |
| Initial Contributions | 2.92 | 2.68 |
| Renewal Contributions | 5.23 | 8.28 |
| Income Distribution | 0.77 | 1.48 |
| Total: | 8.92 | 12.44 |

Withdrawals

48. Repurchases under the Plan amounted to Rs. 0.41 crore in respect of 1,661 members as against Rs. 0.20 crore in respect of 865 members last year.

Outstandings

49. The number of participants rose to 1,32,593 from 1,00,474 at the end of the previous year. The outstanding unit capital also rose to Rs. 31.16 crores from Rs. 19.13 crores.

Improvements in the Plan

50. From July 1, 1981, three major improvements have been made in the Plan. Firstly, persons participating for a target amount of Rs. 12,000 for a period of at least 3 years will be able to join the Plan for an additional target amount of Rs. 12,000. Thus, in future, a member will be able to go up to a maximum target amount of Rs. 24,000 as against only Rs. 12,000 as hitherto. Secondly, persons will have a choice of two periods—15 years or 10 years; hitherto the Plan was available only for 10 years. Thirdly, all the members of the Plan—old as well as new—will, in addition to the existing life insurance cover provided by the Life Insurance Corporation of India, be eligible for the Janata Personal Accident Insurance arranged by the Trust with the General Insurance Corporation of India. The personal accident insurance will be provided free of cost up to the maximum amount of Rs. 15,000 to all the members irrespective of the target amount for which they have joined the Plan. The benefit will be available to a member only in respect of one membership even though he may be participating under more than one membership.

Income and Expenditure

51. The gross income of the Unit Scheme 1971 rose sharply to Rs. 470.58 lakhs from Rs. 239.39 lakhs last year. The total expenditure (including the amount deferred for future years' revenue) incurred during the year also went up to Rs. 78.33 lakhs from Rs. 47.70 lakhs. After making various

*That is, the total amount to be paid by members through periodical contributions over the period of the Plan.

adjustments/provisions in the income and expenditure, the net income worked out to Rs. 420.02 lakhs (For details, please see Revenue Account of the Scheme).

Income Distribution

52. The Board raised the rate of income distribution for the year to 8.75 per cent from 8.5 per cent for the previous year. After distributing the income of Rs. 272.65 lakhs, the balance of Rs. 145.87 lakhs was transferred to the General Reserve.

Reserves

53. As a result, the General Reserve of the Scheme rose to Rs. 246.23 lakhs from Rs. 100.36 lakhs at the end of the previous year. An amount of Rs. 85.37 lakhs was added to the Unit Premium Reserve, raising the said reserve to Rs. 155.21 lakhs from Rs. 69.84 lakhs last year. Thus, the total reserves of the Scheme amounted to Rs. 401.44 lakhs (as against Rs. 170.19 lakhs last year), showing an increase of Rs. 231.25 lakhs during the year.

D—Unit Scheme, 1976

Capital Units

Termination of the Scheme

54. The Unit Scheme, 1976—popularly known as the Capital Units Scheme—was introduced on January 1, 1976. Units under the Scheme were sold only for a short period of less than four months—from January 1, to April 21, 1976. Thereafter, sales were suspended. During this short period, the Trust was able to sell units of the face value of Rs. 7.47 crores under 17,053 applications. Though sales remained suspended ever since April 22, 1976, repurchases were permitted.

55. The Scheme was introduced with the primary objective of securing capital growth for unit-holders through the investment of funds of the Scheme in equity shares and convertible bonds/debentures of companies with good growth prospects. At the time of introduction of the Scheme, the Trust held out that, barring any extraordinary and unforeseen circumstances, it hoped to double the unit-holders' investment in about five years, besides paying a modest annual dividend. The Scheme completed five years on December 31, 1980 and the Trust was able to achieve the above objective. Thus, the repurchase value of Capital Units (face value of Rs.100) reached Rs. 200.10 as on November 15, 1980. the unit-holders had also received annual dividends totalling Rs. 13.50 since the inception of the Scheme. Having achieved the objective, the Trust thought it appropriate not to expose the unit-holders to any risk resulting from a possible fall in share prices and particularly when there was no fresh mobilisation of savings under the scheme and the scheme was open only for repurchases. It, therefore, decided to terminate the Scheme permanently as on the June 30, 1981 by refunding to the unit-holders the repurchase value of units ruling on that date. As on June 30, 1981, Capital Units of the face value of Rs. 4.41 crores under 9,530 applications were outstanding. The repurchases value of units

was refunded in July, 1981, at the rate of Rs. 216 per unit of the face value of Rs. 100.

E—Investments

Investible Funds

56. The total investible funds of the Trust moved up to Rs. 523.22 crores from Rs. 467.04 crores at the end of the previous year (Table V), thus showing a rise of 56.18 crores (12.0 per cent). Scheme-wise break-up of the investible funds is as follows.

| Unit Scheme | Investible Funds as on | | (Rs. crores) | |
|-------------|------------------------|----------|--------------|------|
| | 30-6-80 | 30-6-81 | Amount | % |
| U.S. 1964 | 433.45 | 477.23 | 43.78 | 10.1 |
| U.S. 1971 | 21.85 | 36.74 | 14.89 | 68.1 |
| U.S. 1976 | 11.74 | 9.25 (—) | 2.49 (—) | 21.2 |
| All Schemes | 467.04 | 523.22 | 56.18 | 12.0 |

57. The Trust has been following a flexible investment policy so as to allow appropriate adjustments therein to suit the changing situation. As in the previous year, debentures and company deposits continued to find favour with the Trust during the year under report also due to the attractive returns offered by them and the limited availability of good equities. The following statement shows the direction of flow of funds to various investment outlets during the year.

| Investment outlets | Increase(+) Decrease(—) (Rs. crores) | |
|-------------------------------|--------------------------------------|-------------|
| | | |
| Equity Shares | + | 2.94 |
| Debentures | + | 25.2 |
| Fixed Deposits with Companies | + | 27.75 |
| Call deposits with Banks | + | 2.15 |
| Others | + | 2.13 +60.79 |
| Preference Shares | — | 0.15 |
| Advance Deposits | — | 4.46 — 4.61 |
| Investible Funds | | + 56.18 |

58. Out of the total investible funds of Rs. 523.22 crores, investments in corporate sector accounted for as much as Rs. 412.59 crores forming about 78.9 per cent as against 76.6 per cent last year.

59. The Trust's investments in corporate securities rose by Rs. 28.61 crores to Rs. 283.55 crores from the last year's level of Rs. 254.94 crores. The increase was mainly accounted for by debentures (Rs. 25.82 crores). The share of corporate securities in the total investments in corporate sector, however, declined to 68.7 per cent from 71.2 per cent.

Industry-wise Pattern

60. There were no major changes in the industry-wise pattern of the Trust's investments (Table VI). Textiles, cotton and others including jute, engineering and chemicals and pharmaceuticals continued to occupy a dominant position in the Trust's portfolio, each of these groups claiming for 14 to 17 per cent of

the total investments in corporate securities. Iron and steel, electricity generation and supply, transport, equipment, paper and paper products, aluminium and cement were the other industries which accounted for sizeable investments (3 to 9 per cent).

TABLE V
Employment of the Trust's Funds

(Amount in crores of Rupees)

| Type of Investment | Amount of investments under | | | | | | Percentage of total investments in corporate Sector | | | |
|---|-----------------------------|---------------|------------------|--------------|------------------|----------|---|---------------|---------------|---------------|
| | Unit Scheme 1964 | | Unit Scheme 1971 | | Unit Scheme 1976 | | All Schemes | | | |
| | 30-6-80 | 30-6-81 | 30-6-80 | 30-6-81 | 30-6-80 | 30-6-81 | 30-6-80 | 30-6-81 | 30-6-80 | 30-6-81 |
| Equity Shares | 125.81* | 128.55* | 0.98 | 1.18 | — | — | 126.79* | 129.73* | 35.4 | 31.5 |
| | (29.0) | (27.0) | (4.5) | (3.2) | (—) | (—) | (27.2) | (24.9) | | |
| Preference Shares | 15.27 | 14.90 | 0.58 | 0.80 | — | — | 15.85 | 15.70 | 4.4 | 3.8 |
| | (3.5) | (3.1) | (2.7) | (2.2) | (—) | (—) | (3.4) | (3.0) | | |
| Debentures | 105.37 | 131.28 | 6.93 | 6.84 | — | — | 112.30 | 138.12 | 31.4 | 33.5 |
| | (24.3) | (27.5) | (31.7) | (18.6) | (—) | (—) | (24.0) | (26.4) | | |
| Advance Deposits Against Investment Commitments | 61.64 | 56.78 | 0.53 | 0.93 | — | — | 62.17 | 57.71 | 17.4 | 14.0 |
| | (14.2) | (11.9) | (2.4) | (2.5) | (—) | (—) | (13.3) | (11.0) | | |
| Fixed Deposits | 14.92 | 39.77 | 12.35 | 26.75 | 11.50 | — | 38.77 | 66.52 | 10.8 | 16.1 |
| | (3.4) | (8.3) | (56.5) | (72.8) | (98.0) | (—) | (8.3) | (12.7) | | |
| Bridging Finance | 1.22 | 4.14 | — | — | — | — | 1.22 | 4.14 | 0.4 | 1.0 |
| | (0.3) | (0.9) | (—) | (—) | (—) | (—) | (0.3) | (0.8) | | |
| Application Money | 0.63 | 0.59 | — | — | — | — | 0.63 | 0.59 | 0.2 | 0.1 |
| | (0.2) | (0.1) | (—) | (—) | (—) | (—) | (0.1) | (0.1) | | |
| Advance Call Deposits | 0.08 | 0.08 | — | — | — | — | 0.08 | 0.08 | (*) | (**) |
| | (**) | (**) | (—) | (—) | (—) | (—) | (**) | (**) | | |
| Total Investments in Corporate Sector | 324.94 | 376.09 | 21.37 | 36.50 | 11.50 | — | 357.81 | 412.59 | 100.00 | 100.00 |
| | (74.9) | (78.8) | (97.8) | (99.3) | (98.0) | (—) | (76.6) | (78.9) | | |

Money at Call &

Short Notice:

| | | | | | | | |
|--------|--------|-------|-------|-------|---------|--------|--------|
| 107.72 | 101.10 | 0.48 | 0.24 | 0.24 | 9.25 | 108.44 | 110.59 |
| (24.9) | (21.2) | (2.2) | (0.7) | (2.0) | (100.0) | (23.2) | (21.1) |

(a) Against Outstanding Commitments

| | | | | | | | |
|--------|--------|-----|-----|-----|-----|--------|--------|
| 81.06@ | 99.72@ | — | — | — | — | 81.06@ | 99.72@ |
| (18.7) | (20.9) | (—) | (—) | (—) | (—) | (17.4) | (19.0) |

(b) Balance Amount

| | | | | | | | |
|-------|-------|-------|-------|-------|---------|-------|-------|
| 26.66 | 1.38 | 0.48 | 0.24 | 0.24 | 9.25 | 27.38 | 10.87 |
| (6.2) | (0.3) | (2.2) | (0.7) | (2.0) | (100.0) | (5.8) | (2.1) |

Government Securities

| | | | | | | | |
|-------|------|-----|-----|-----|-----|-------|------|
| 0.79 | 0.04 | — | — | — | — | 0.79 | 0.04 |
| (0.2) | (**) | (—) | (—) | (—) | (—) | (0.2) | (**) |

Total (other investments)

| | | | | | | | |
|--------|--------|-------|-------|-------|---------|--------|--------|
| 108.51 | 101.14 | 0.48 | 0.24 | 0.24 | 9.25 | 109.23 | 110.63 |
| (25.1) | (21.2) | (2.2) | (0.7) | (2.0) | (100.0) | (23.4) | (21.1) |

Total Investible Funds

| | | | | | | | |
|---------|---------|---------|---------|---------|---------|---------|---------|
| 433.45 | 477.23 | 21.85 | 36.74 | 11.74 | 9.25 | 467.04£ | 523.22£ |
| (100.0) | (100.0) | (100.0) | (100.0) | (100.0) | (100.0) | (100.0) | (100.0) |

Figures in brackets represent percentages.

*Less than 0.05 per cent.

£Inclusive of stamp duty, commission, transfer fee, etc.

*Includes investments in banks since nationalised.

£Includes liability in respect of dividend payable to unitholders.

TABLE VI
Industry-wise Investment of the Trust

(Amount in crores of Rupees)

| Sr. No. | Industry | Equity Shares | | Preference shares | | Debentures | | Total | | Percentage of Total | |
|------------|------------------------------------|------------------|---------|----------------------|---------|------------|---------|---------|---------|------------------------|---------|
| | | 30-6-80 | 30-6-81 | 30-6-80 | 30-6-81 | 30-6-80 | 30-6-81 | 30-6-80 | 30-6-81 | 30-6-80 | 30-6-81 |
| 1. | Aluminium (Basic & Foundries) | 4.12 | 4.12 | 1.92 | 1.92 | 4.10 | 3.49 | 10.14 | 9.53 | 3.98 | 3.36 |
| 2. | Banks & Investment Cos. | 2.92* | 3.21* | — | — | 0.80 | 0.72 | 3.72* | 3.93* | 1.46 | 1.39 |
| 3. | Cement | 6.18 | 6.22 | 0.19 | 0.35 | 3.61 | 4.69 | 9.98 | 11.26 | 3.92 | 3.97 |
| 4. | Chemicals & Pharmaceuticals | 19.39 | 19.91 | 2.53 | 2.49 | 18.31 | 18.31 | 40.23 | 40.71 | 16.78 | 14.36 |
| (a) | Dyes & Dyestuffs | 2.75 | 2.76 | 0.06 | 0.06 | 3.89 | 3.88 | 6.70 | 6.70 | 2.62 | 2.36 |
| (b) | Fertilisers | 2.65 | 2.66 | 1.77 | 1.78 | 5.57 | 5.17 | 9.99 | 9.61 | 3.92 | 3.39 |
| (c) | Petro-Chemicals | 2.70 | 2.70 | — | — | — | — | 2.70 | 2.70 | 1.06 | 0.95 |
| (d) | Pharmaceuticals | 2.69 | 3.05 | 0.04 | 0.04 | 0.27 | 0.23 | 3.00 | 3.32 | 1.18 | 1.17 |
| (e) | Plastics & Paints | 2.38 | 2.39 | 0.18 | 0.18 | 0.17 | 0.65 | 2.73 | 3.22 | 1.07 | 1.14 |
| (f) | Others | 6.22 | 6.35 | 0.48 | 0.43 | 8.41 | 8.38 | 15.11 | 15.16 | 5.93 | 5.35 |
| 5. | Electricity Generation & Supply | 3.84 | 3.78 | 1.04 | 1.04 | 12.11 | 21.75 | 16.99 | 26.67 | 6.66 | 9.37 |
| 6. | Engineering | 22.01 | 22.71 | 1.73 | 1.68 | 20.10 | 22.14 | 43.84 | 46.53 | 17.20 | 16.41 |
| 7. | Glass & Potteries | 0.75 | 0.78 | — | — | 0.20 | 0.94 | 0.95 | 1.72 | 0.37 | 0.61 |
| 8. | Iron & Steel (Basic & Foundries) | 8.15 | 8.36 | 0.90 | 0.90 | 8.68 | 13.14 | 17.73 | 22.60 | 6.95 | 7.97 |
| 9. | Paper & Paper Products | 4.82 | 4.88 | 1.32 | 1.32 | 4.49 | 7.54 | 10.63 | 13.74 | 4.17 | 4.84 |
| 10. | Plantations (Tea, Coffee & Rubber) | 2.69 | 2.69 | 0.13 | 0.13 | 0.04 | 1.52 | 2.86 | 4.34 | 1.12 | 1.53 |
| 11. | Rubber & Rubber Mfrs. | 4.50 | 4.73 | 0.13 | 0.13 | 1.41 | 1.31 | 6.04 | 6.17 | 2.37 | 2.18 |
| 12. | Shipping | 3.23 | 3.20 | 0.01 | 0.01 | — | — | 3.24 | 3.21 | 1.27 | 1.13 |
| 13. | Sugar | 1.61 | 1.45 | 0.56 | 0.46 | 1.56 | 1.52 | 3.73 | 3.43 | 1.46 | 1.21 |
| 14. | Textiles | 22.45 | 23.20 | 2.96 | 2.87 | 18.41 | 22.12 | 43.82 | 48.19 | 17.19 | 16.99 |
| (a) | Cotton | 2.02 | 2.02 | 0.68 | 0.68 | 3.13 | 4.12 | 5.83 | 6.82 | 2.29 | 2.40 |
| (b) | Composite Mills | 11.64 | 12.12 | 0.88 | 0.84 | 10.95 | 10.94 | 23.47 | 23.90 | 9.21 | 8.43 |
| (c) | Mannmade Fibres | 8.48 | 8.78 | 1.30 | 1.25 | 4.33 | 7.06 | 14.11 | 17.09 | 5.53 | 6.03 |
| (d) | Jute | 0.31 | 0.28 | 0.10 | 0.10 | — | — | 0.41 | 0.38 | 0.16 | 0.13 |
| 15. | Transport Equipment | 7.99 | 8.03 | 1.07 | 1.06 | 8.85 | 9.25 | 17.91 | 18.34 | 7.03 | 6.47 |
| 16. | Miscellaneous | 12.14 | 12.26 | 1.36 | 1.34 | 9.63 | 9.68 | 23.13 | 23.28 | 9.07 | 8.21 |
| | TOTAL | 126.79 | 129.73 | 15.85 | 15.70 | 112.30 | 138.12 | 254.94 | 283.55 | 100.00 | 100.00 |

*Includes investments in banks since nationalised.

No. of Companies

61. The number of companies whose shares and debentures the Trust was holding was 688 as against 681 last year. The Trust was holding equity shares in 612 companies (608 last year), preference shares in 231 companies (238) and debentures in 202 companies (187).

Bonus and Rights Issues

62. During the year, 63 companies which were in the Trust's portfolio issued bonus shares, the ratio of bonus shares to existing shares varying from 1.5 to 1.1. Last year, the number of companies which issued bonus shares was 48. The Trust subscribed to the rights issues of shares of 15 companies against 16 in the previous year.

Direct Financial Assistance

63. Sanctions of direct financial assistance dropped to Rs. 57.92 crores from Rs. 64.32

crores last year (Table VII). The pattern of the types of assistance, however, showed a mixed trend, with the direct subscriptions to public issues declining and the underwriting and subscriptions to privately-placed debentures going up. Disbursements of assistance were also lower at Rs. 46.82 crores as compared to Rs. 73.62 crores in the previous year. The decline took place in respect of all the types of assistance except underwriting.

Assistance to Projects in Backward Areas and Priority Sectors

64. In contrast to the general pattern of assistance, in the case of projects in backward areas, both the sanctions and the disbursements registered an increase: sanctions going up to Rs. 23.54 crores from Rs. 11.98 crores and disbursements to Rs. 17.03 crores from Rs. 11.31 crores.

65. As in the earlier years, bulk of the assistance sanctioned (65 per cent) and of the assistance

TABLE VII

Direct Financial Assistance Provided by the Trust

(Amount in lakhs of Rupees)

| Nature of Assistance | Sanctions | | | | Disbursements | | | |
|--|--------------------|------------------------------|--------------------|------------------------------|---------------------|------------------------------|--------------------|------------------------------|
| | 1979-80 | | 1980-81 | | 1979-80 | | 1980-81 | |
| | No. of Issues | Amount | No. of Issues | Amount | No. of Issues | Amount | No. of Issues | Amount |
| 1. Underwriting* (Including Sub-underwriting) | | | | | | | | |
| Equity Shares | 5 (—) | 68.20 (—) | 3 (1) | 206.00 (26.00) | 1 (—) | 16.00 (—) | — (—) | — (—) |
| Preference Shares | — (—) | — (—) | — (—) | — (—) | — (—) | — (—) | — (—) | — (—) |
| Bonds/Debentures | 1 (1) | 100.00 (100.00) | 10 (1) | 1009.97 (400.00) | 1 (—) | 100.00 (—) | 2 (1) | 516.46 (402.63) |
| Total: | 6 (1) | 168.20 (100.00) | 13 (2) | 1215.97 (426.00) | 2 (—) | 116.20 (—) | 2 (1) | 516.46 (402.63) |
| 2. Direct Subscription to Public Issues (Including Firm Allotment & Rights Issues)£ | | | | | | | | |
| Equity Shares | 36 (3) | 371.01 (11.48) | 13 (—) | 148.18 (—) | 39 (3) | 447.17 (10.82) | 17 (2) | 128.31 (14.35) |
| Preference Shares | 1 (—) | 25.00 (—) | — (—) | — (—) | 2 (—) | 27.23 (—) | — (—) | — (—) |
| Bonds/Debentures | 30 (—) | 3625.62 (—) | 23 (1) | 1703.37 (9.26) | 42 (—) | 3304.35 (—) | 23 (—) | 1820.46 (—) |
| Total : | 67 (3) | 4021.63 (11.48) | 36 (1) | 1851.55 (9.26) | 83 (3) | 3378.75 (10.82) | 40 (2) | 1948.7 (14.35) |
| 3. Subscription to Privately-Placed Debentures** | 20 (9) | 2242.60 (1086.60) | 36 (22) | 2724.00 (119.00) | 25 (10) | 2400.85 (111.11) | 28 (12) | 2210.7 (110.55) |
| Grand Total: | 93 (13) | 6432.43 (1198.08) | 85 (25) | 5791.52 (2254.26) | 110 (12) | 5761.60 (1131.17) | 76 (18) | 5111.62 (1102.58) |

Figures in brackets represent assistance to projects in backward areas.

*In the case of underwriting, figures represent actual amount underwritten and not disbursed.

£Disbursed amount represents actual subscription paid on application and allotment in respect of calls.

**Disbursements cover issues where trust deeds were executed and debentures allotted as well as advance deposits placed with companies against Trust's commitment to subscribe to privately-placed debentures.

disbursed (84 per cent) by way of underwriting and subscription to privately-placed debentures was accounted for by projects in the priority sectors as defined by the Government for the purpose of grant of financial assistance.

Assistance to Joint and Public Sector Projects

66. Assistance sanctioned and disbursed to joint and public sector projects amounted to Rs. 2.08 crores and Rs. 8.93 crores, respectively, as against Rs. 27.25 crores and Rs. 19.63 crores last year.

Advance Deposits

67. The quantum of advance deposits against the Trust's own investment commitments during the year was lower. Thus, the amount of such deposits declined to Rs. 37.62 crores from Rs. 52.11 crores last year; the number of companies with whom such deposits were placed also came down to 32 from 34. At the end of the year, such deposits

aggregated Rs. 57.71 crores as compared to Rs. 62.17 crores last year.

Bridge Finance

68. The magnitude of bridge finance provided to companies against the commitments of other financial institutions was higher. Thus, during the year, the Trust provided bridge finance to the extent of Rs. 10.14 crores to 3 companies as against Rs. 7.21 crores to 6 companies last year. The outstanding bridge finance at the end of the year amounted to Rs. 4.14 crores as against Rs. 1.22 crores last year.

Fixed Deposits with Companies

69. The fixed deposits with companies rose sharply to Rs. 66.52 crores (with 130 companies) at the end of the year from Rs. 38.77 crores (with 86 companies) last year, enabling the Trust not only to earn the maximum income but also to remain liquid.

Appreciation in investments

70. Reflecting the firmness in the equity prices, the investment portfolio of the Trust recorded an overall appreciation of 56.85 per cent at the end of the year as compared to 25.83 per cent last year. In the case of equities alone, the appreciation was much higher (129.47 per cent as compared to 54.65 per cent.)

Write off/down of Investments

71. During the year, the Trust wrote off/down investments in the equity shares of 11 companies whose financial position was not satisfactory. The amount of such write off/down was Rs. 21.58 lakhs against Rs. 63.25 lakhs last year.

Writing back of Investments

72. Investments in 10 companies (equity shares in 2 and preference shares in 8) which were written down to a nominal value of Re 1/- each in earlier years on account of impairment in their share capital were restored to their original book values amounting to Rs. 0.32 crore owing to improvement in their financial position.

F—Promotional and Development Activities

73. With the savings market getting more and more competitive, the year 1980-81 was a year of challenges for the Trust. The situation called for suitable readjustments in the marketing strategy as also all-round improvements in the schemes and operations to halt the declining trend in sales witnessed since last year. During the year, the Trust adopted a four-pronged marketing strategy with emphasis on the following aspects :

- (i) Innovative and aggressive sales promotion campaigns,
- (ii) Step-up in the publicity drive,
- (iii) Improvements in products, and
- (iv) Better customer service.

Sales Promotion

74. The Trust conducted its sales promotion campaigns more vigorously during the year. The more important steps taken in this direction covered: strengthening and motivating the agency force*, training of agents, widening the geographical coverage, of the Scheme of Chief Representatives, organising meetings with various influential groups of people throughout the country, direct mailing campaigns, etc.

Chief Representatives

75. The scheme of appointing Chief Representatives in selected districts of the country—which has been in operation since 1976-77 for popularising units in semi-urban and rural areas—was extended to more districts. During the year, the Trust appointed 8 more chief representatives. With this, the number of chief representatives rose to 45 at the end of the year, covering 67 districts in 18 States and Union Territories (Table VIII).

Sales Promotion Among Non-Residents

76. The Chairman accompanied by the General Manager (Planning and Development) undertook an exploratory tour of Singapore, Malaysia, Thailand, Hong Kong, Phillipines, Indonesia and Australia with a view to assessing the potential for sale of units in these countries which have a large number of persons of Indian origin. Based on the experience gained, a number of steps, including the flotation of a new scheme specially meant for non-residents, were considered. A mailing campaign for non-residents covering over 5,000 persons was also carried out in July, 1981.

Publicity

77. Improvements were effected in the quality, coverage and frequency of publicity campaigns, with a view to making them more effective. During the year, the Head Office of the Trust made 29 releases of press advertisements—each release cover a large number of newspapers—as compared to 18 releases last year. In addition, its regional offices also carried out their own local advertising campaigns. While making the selection of the media list, special attention was paid to the inclusion of adequate number of regional language newspapers in addition to the important English-language ones, with a view to ensuring that the message of the Trust reaches to the smaller places also. Apart from newspapers, the other media used for publicity were: television, radio, hoardings, cinema slides, bus panels, stickers, electricity bills, banners, pamphlets, etc. The publicity literature was brought out in English, Hindi and in various regional languages. A special advertisement on Non-Residents was released in International Herald Tribune.

78. Reflecting partly the step-up in the publicity activities and partly the hike in the publicity costs, the publicity expenditure went up by 78 per cent to Rs. 65.27 lakhs from Rs. 36.72 lakhs for the previous year. Out of the publicity expenditure of Rs. 65.27 lakhs, Rs. 16.79 lakhs was incurred for popularising units in semi-urban and rural areas.

79. Since 1976-77, the Central Government has been giving grants to the Trust for popularising units in the semi-urban and rural areas. During the year, the Trust received a grant of only Rs. 4.66 lakhs. The Trust proposes to take up with the Government the matter of stepping up the said grant in view of the fact that efforts of the Trust in this direction have to be on an on-going basis and the coverage of publicity has to be widened and deepened further to reach the remotest corners of the country.

Product Improvement

80. The Trust took several measures to make the units more attractive to the investors. Thus, the rate of dividend under the Unit Scheme 1964 and the Units Scheme 1971 for 1979-80 was raised from 9 per cent to 10 per cent and from 8 per cent to 8.5 per cent, respectively (This strategy was continued

*The number of agents rose to 6969 from 6282 at the end of the previous year. Also, there were 508 brokers at the end of the year under report as against 488 brokers at the end of the previous year.

TABLE VIII
Chief Representatives as on June 30, 1981

| <i>Region and State/ Union Territory</i> | <i>District/Union Territory</i> | <i>No of Chief Representatives</i> | <i>Region and State/ Union Territory</i> | <i>District/Union Territory</i> | <i>No of Chief Representatives</i> |
|--|---|---|--|---|---|
| A. Western Region (Bombay Office) | | | 2 Karnataka | 1 Belgaum | 1 |
| 1. Goa | 1 Goa | 1 | 2 South Kanara | | 1 |
| 2. Gujarat | 1 Ahmedabad } 2 Gandhinagar } 3 Amreli 4 Junagadh 5 Kaira 6 Kutch 7 Rajkot 8 Surat } 9 Bulsai } | 1 1 1 1 1 1 1 1 1 | | | 2 |
| | | 7 | | | 4 |
| 3. Madhya Pradesh | 1 Indore } 2 Ujjain } 3 Jabalpur 4 Raipur } 5 Durg } | 1 1 1 1 1 | 3 Kerala | 1 Calicut 2 Ernakulam 3 Kottayam 4 Trivandrum | 1 1 1 1 |
| | | 3 | | | 3 |
| 4. Maharashtra | 1 Amravati } 2 Akola } 3 Wardha } 4 Nagpur } 5 Bhandara } 6 Satara } 7 Sangli } 8. Kolhapur } | 1 1 1 1 1 1 1 1 | 4 Tamil Nadu | 1 Coimbatore } 2 Periar } 3 Madurai 4 Thanjavur | 1 1 1 1 |
| | | 3 | | | 3 |
| B. Eastern Region (Calcutta Office) | | | D. Northern Region (New Delhi Office) | | |
| 1. Assam | 1 Cachar 2 Kamrup | 1 1 | 1 Haryana | 1 Ambala 2 Karnal } 3 Hissar } 4 Sirsa } 5 Rohtak } 6 Gurgaon } | 1 1 1 1 1 1 |
| | | 2 | | | 3 |
| 2. Bihar | 1 Ranchi 2 Singhbhum | 1 1 | 2 Himachal Pradesh 3 Chandigarh | 1 Simla 1 Chandigarh } | 1 1 |
| | | 2 | | | 2 |
| 3. West Bengal | 1 Burdwan 2 Midnapore | 1 1 | 4 Jammu & Kashmir | 1 Jammu 2 Doda } 3 Kathua } 4 Poonch } 5 Rajouri } 6 Udhampur } 7 Srinagar } 8 Anantnag } 9 Baramulla } | 1 1 1 1 1 1 1 1 1 |
| | | 2 | | | 4 |
| C. Southern Region (Madras Office) | | | 5 Punjab | 1 Amritsar 2 Jullundur 3 Ludhiana 4 Patiala | 1 1 1 1 |
| 1. Andhra Pradesh | 1 Guntur 2 Hyderabad } 3 Rangareddi } 4 Visakhapatnam 5 West Godavari | 1 1 1 1 1 | 6 Rajasthan | 1 Jaipur | 1 |
| | | 4 | 7 Uttar Pradesh | 1 Kanpur | 1 |
| | | | | Total : 18 | 67 |
| | | | | | 45 |

in the current year also by raising the rates of dividend for 1980-81 further to 11.5 per cent and 8.75 per cent.) The Trust made certain modifications in the existing schemes to suit the needs of the investors. First, certain attractive features, such as, increase in the target amount, provision of personal accident cover in addition to the existing life insurance cover and increase in the period of savings, were added to the Unit Linked Insurance Plan. Secondly, various restrictive features of the nomination facility were removed.

Customers Service

81. The Trust deals with a large body of customers—lakhs of unitholders and thousands of agents. Recognising the fact that, to a large extent, its progress depends on the quality of service it renders to its customers, the Trust has always been making efforts in the direction of improving its service. The major steps taken in this regard during the year under report are mentioned below:

(i) As a result of advance planning of the preparatory work and close monitoring thereafter, the dividend for 1980-81 was paid in a record time. Thus though the Trust's accounting year ended only on June 30, 1981, it declared the dividend on July 9 and started despatching the dividend warrants from the same date unlike in the previous years when the warrants were despatched only from the third week of August. The efforts of the Trust in this connection have to be judged in the context of the magnitude of the work : the Trust has over ten lakh unitholding accounts—a number several times larger than the number of shareholders of the largest of the Indian companies.

(ii) In pursuance of the recommendations of the Indian Institute of Management, Ahmedabad, various organisational and procedural changes were made during the year. A series of recommendations made by the Internal Auditors appointed by the Trust to streamline and simplify its working were also implemented in different areas in stages.

(iii) With a view to attending to complaints from the customers quickly, the Trust set up a Public Relations and Coordination Cell in the Head Office under the charge of one of the General Managers.

(iv) During the year, the Trust started the process of going closer to the customers by opening state-level offices for the first time in its history. Thus, it opened two state-level offices—one at Trichur in Kerala and the other at Ludhiana in Punjab (on May 4, and June 26, 1981, respectively). The process will be continued in future also depending upon the resources position, availability of trained manpower, etc.

G—Other Matters

Board and Committees

82. Dr. S. A. Dave was nominated by the Industrial Development Bank of India on November 15, 1980 as a trustee of the Board and as a mem-

ber of the Executive Committee under Section 10 (b) and 18(1) (c) of the Unit Trust of India Act, 1963 in place of Shri M. R. B. Punja. He was also appointed by the Board of Trustees as a member of the Personnel Committee. Trustee Shri K.J.S. Banaji was coopted as a member of the Executive Committee on October 24, 1980.

83. The Board of Trustees wish to place on record their appreciation of the valuable services and guidance given by Shri M.R.B. Punja during the tenure of his office.

Meetings

84. During the year, the Board of Trustees held eleven meetings—eight in Bombay and one each at Jaipur, Madras and Trichur. The Executive Committee met six times in Bombay. The Personnel Committee held six meetings in Bombay.

Amendments to the UTI General Regulations, 1964

85. By an amendment to the Unit Trust of India General Regulations, 1964, during the year, the various restrictive features of the nomination facility to unit holders were removed. Thus a unit holder can now nominate any person of his choice, including a minor and also certain specified institutions.

Auditors

86. The accounts of the Trust have been audited by M/s. Haribhakti & Co. and M/s C.C. Chokshi & Co., Bombay, who were appointed as auditors in terms of Section 27 (1) of the Unit Trust of India Act, 1963.

Internal Auditors

87. The internal auditors, viz., M/s. S.B. Billimoria & Co., Bombay, conducted an internal audit of the Calcutta and Madras Regional Offices and of some of the departments of the Head Office and Bombay Regional Office. The various recommendations of the internal auditors to streamline the working and to exercise better controls were accepted and are being implemented in stages.

Use of Hindi

88. The Trust continued to pursue the policy of making progressive use of Hindi in its offices. As in the past, the annual report of the Trust as well as various forms and literature were brought out in Hindi. A sub-committee of the Committee of Parliament on Official Language visited the Head Office during January, 1981.

Staff Matters

89. The Trust continued its endeavour to maintain cordial relations with its employees and their Association. In pursuance of this, the Trust discussed and negotiated with the Employees' Association on an all-India level its Charter of Demands and reached an understanding with it for converting the said understanding into a settlement after securing the Government's approval. Further negotiations are being pursued with the Association on the promotion policy. During the year, the Government of India approved the revision in the pay scales of the officer staff.

90. The Board of Trustees would like to place on record their appreciation of the services rendered by all the members of staff but for which the Trust would not have been able to render better service to the unitholders during the year.

Acknowledgements

91. The Board of Trustees wish to place on record their thanks to the commercial banks, the cooperative banks and the post offices who act as the collecting agents of the Trust.

92. The Board also wish to place on record their appreciation and thanks to the Government of India for their continued assistance and support

and, in particular, for the special grant provided for popularising units in semi-urban and rural areas.

Outlook for 1981-82

93. With the substantial step-up of the rate of dividend to 11.5 per cent and with the quicker despatch of dividend warrants, the year 1981-82 has begun on an encouraging note. However, much will depend on the emerging situation in the competitive savings market and the Trusts' own efforts in marketing its products.

On behalf of the Board of Trustees,
Bombay,
August 25, 1981

G. S. PATEL
Chairman

AUDITORS' REPORT

Unit Scheme 1964

We have audited the attached Balance Sheet of the Unit Scheme 1964 of the Unit Trust of India as at 30th June, 1981 and the Revenue Account for the year ended on that date annexed thereto

Subject to Note No 6 regarding reconciliation of Unit Capital and Unclaimed Income Distribution, we report that

- 1 We have received all the information and explanations we have required and found them to be satisfactory,
- 2 in our opinion the Balance Sheet is a full and fair Balance Sheet containing all the necessary particulars and is properly drawn up in accordance with the Unit Trust of India Act, 1963 and the Regulations framed thereunder so as to exhibit, to the best of our knowledge and according to the information and explanations given to us, a true and fair view of the state of affairs of the Unit Scheme 1964 of the Trust,
- 3 in our opinion the Revenue Account shows a true and fair view of the excess of income over expenditure for the year

Sd/-
HARIBHAKTI & CO
Chartered Accountants

Sd/-
C C CHOKSHI & CO
Chartered Accountants

Bombay,
27th August, 1981

UNIT TRUST
(Established under the Unit Trust of
UNIT
BALANCE SHEET AS AT

| LIABILITIES | | Amount | |
|--------------------------------------|---|--------------|---------------|
| As at 30th June, 1980 Rupees | | Rupees | Rupees |
| CAPITAL: | | | |
| Initial Capital : | | | |
| 5,00,00,000 | 1,000 Certificates of Rs. 50,000/- each | | 5,00,00,000 |
| Unit Capital : | | | |
| 365,48,03,617 | 38,97,78,518.774 Units of Rs 10/- each (Note 6) | | 389,77,85,188 |
| 370,48,03,617 | | | 394,77,85,188 |
| RESERVES AND SURPLUS : | | | |
| Unit Premium Reserve : | | | |
| 12,93,71,870 | Balance as per last Balance Sheet | 17,18,32,678 | |
| 4,87,85,709 | Amount recovered on sales less amount paid on repurchases of units on account of premium | 3,90,31,760 | |
| 17,81,57,579 | | 21,08,64,438 | |
| 63,24,901 | <i>Less : Provision against the value of investments (Note 2) 4,44,506</i> | | |
| — | <i>Provision against doubtful deposits 10,00,000</i> | | |
| 63,24,901 | | 14,44,506 | |
| 17,18,32,678 | | | 20,94,19,932 |
| General Reserves: | | | |
| <i>Relating to Initial Capital :</i> | | | |
| 58,52,434 | Balance as per last Balance Sheet | 76,03,056 | |
| 17,50,522 | Transfer from initial Capital Appropriation Account | 20,88,712 | |
| 76,03,056 | | | 96,91,768 |
| <i>Relating to Unit Capital :</i> | | | |
| 7,56,10,228 | Balance as per last Balance Sheet | 11,22,03,746 | |
| 3,65,93,518 | Transfer from Unit Capital Appropriation Account | 4,58,93,430 | |
| 11,22,03,746 | | | 15,80,97,176 |
| 29,16,39,480 | | | 37,22,08,876 |
| LOANS: | | | |
| 30,00,000 | From Govt. of India | | 20,00,000 |
| 71,33,784 | CURRENT LIABILITIES & PROVISIONS : | | |
| 58,648 | Sundry Creditors [Note 9 (b)] | 71,59,273 | |
| 1,09,28,632 | Contracts for purchase of Investments | 11,19,696 | |
| 37,50,000 | Bank Current Account overdrawn as per Books | 2,80,40,522 | |
| 36,54,80,362 | Unclaimed Distributed Income (Note 6) | 1,30,48,635 | |
| 36,92,30,362 | <i>Proposed Income Distribution :</i> | | |
| 51,57,552 | On initial Capital | 42,50,000 | |
| 5,75,75,000 | On Unit Capital | 44,82,45,297 | |
| 51,57,552 | Provisions for Gratuity and leave and retirement fare con- cessions | | 45,24,95,297 |
| 25,00,000 | | | 58,76,668 |
| 97,90,000 | <i>Provisions against .</i> | | |
| 6,98,65,000 | Depreciation in the value of Investments (Notes 3 and 4) | 8,20,84,000 | |
| 46,23,73,978 | Doubtful Deposits | 35,00,000 | |
| 46,23,73,978 | Outstanding & accrued Income considered doubtful | 1,41,83,000 | |
| 46,23,73,978 | | | 9,97,67,000 |
| 46,18,17,075 | | | 60,75,07,091 |
| | TOTAL: | | 493,45,01,155 |

As per our attached Report of even date.

HARIBHAKTI & CO.

C.C. CHOKSHI & CO

Chartered Accountants

OF INDIA
India Act, 1963)
SCHEME 1964
30TH JUNE, 1981

| ASSETS | | Amount | |
|------------------------------------|--|---------------|---------------|
| As at 30th June, 1980 Rupees | | Rupees | Rupees |
| | INVESTMENTS: (At cost) (Notes 1, 2, 3 and 4) | | |
| 78,84,693 | Securities of the Central & State Governments: | 4,16,587 | |
| 105,37,14,040 | Debentures and Bonds of Companies | 131,27,83,739 | |
| 15,27,08,482 | Preference Shares in Companies | 14,90,53,528 | |
| 125,81,00,995 | Equity Shares in Companies (Including contracts awaiting completion—Rs. 11,19,696/-) (Previous Year—Rs. 58,648/-) | 128,55,06,513 | |
| 7,59,840 | Calls paid in advance | 7,59,840 | |
| 247,31,68,050 | | | 274,85,20,207 |
| | DEPOSITS: | | |
| 107,72,00,000 | With Scheduled Banks | 101,10,00,000 | |
| 76,55,84,425 | With Companies | 96,55,43,000 | |
| 184,27,84,425 | | | 197,65,43,000 |
| | OTHER CURRENT ASSETS: | | |
| 1,14,95,297 | Balance with Banks on Current Account | 47,11,257 | |
| 71,429 | Cash on hand | 28,869 | |
| 25,61,535 | Sundry Debtors [Note 9 (a)] | 41,20,166 | |
| 63,748 | Contracts for sale of Investments | 2,18,166 | |
| 9,71,73,370 | Outstanding and Accrued Income | 13,57,34,771 | |
| 1,01,369 | Stock of Stationery | 1,16,427 | |
| 2,02,12,458 | Advances, Deposits etc. | 4,92,93,042 | |
| 13,16,79,206 | | | 19,42,22,698 |
| | FIXED ASSETS: <i>As per Schedule 'A' attached</i> | | |
| 1,80,31,505 | Gross Block at Cost | 2,01,86,878 | |
| 38,46,111 | Less : Depreciation to date | 49,71,628 | |
| 1,41,85,394 | Net Block | | 1,52,15,250 |
| 446,18,17,075 | | TOTAL: | 493,45,01,155 |

*Includes Rs. 58,65,250/- advance payment on unallotted Shares/Debentures (Previous year Rs. 63,44,200/-) and Rs. 4,13,75,000/- being Bridging Finance (Previous year Rs. 1,22,00,000/-)

G.S. PATEL
P.S. GOPALAKRISHNAN

Chairman
Executive Trustee

A.K. THAKUR
Deputy General Manager
(Accounts)

Bombay,
25th August, 1981.

R.D. PUSALKAR
SATISH AJMERA
DR. S.A. DAVE
W.S. TAMBE
V.S. NATARAJAN
K.J.S. BANAJI
B.B. SINGH

Trustees

UNIT TRUST

(Established under the Unit Trust of

UNIT

FIXED

| Particulars | Gross Block at cost | | | |
|-------------------------|---------------------|------------------|--------------|-----------------------|
| | As on 30-6-1980 | Additions | Deductions | Total to 30-6-1981 |
| 1. Land (Leasehold) | Rs. 30,94,292 | Rs. — | Rs. — | Rs. 30,94,292 |
| 2. Building | 79,52,905 | — | — | 79,52,905 |
| 3. Ownership premises | 22,75,248 | 9,70,815 | — | 32,46,063 |
| 4. Furniture & Fixtures | 19,51,992 | 6,31,340 | 2,529 | 25,80,803 |
| 5. Office Equipments | 26,23,430 | 5,62,086 | 6,339 | 31,79,177 |
| 6. Motor Vehicles | 1,33,638 | — | — | 1,33,638 |
| TOTAL | 1,80,31,505 | 21,64,241 | 8,868 | 2,01,86,878 |
| <i>Previous Year</i> | 1,69,65,666 | 10,90,702 | 24,863 | 1,80,31,505 |

Note —Amortisation of the lease premium in respect of the Leasehold Land and depreciation on the lease at 20 years.

As per our attached Report of even date.

**HARIBHAKTI & CO.
C.C. CHOKSHI & CO.
*Chartered Accountants***

*Bombay,
27th August, 1981.*

UNIT TRUST

(Established under the Unit Trust of

UNIT

REVENUE ACCOUNT FOR THE YEAR

OF INDIA

India Act, 1963)

SCHEME 1964

ASSETS

Schedule 'A'

| As on 30-6-80 | Deductions | Depreciation | | Net Block | |
|------------------|------------|-------------------------|-----------------------|--------------------|--------------------|
| | | For the year 1980-81 | Total to 30-6-1981 | As on 30-6-1981 | As on 30-6-1980 |
| Rs. 4,21,949 | Rs. — | Rs. 1,40,650 | Rs. 5,62,599 | Rs. 25,31,693 | Rs. 26,72,343 |
| 10,80,333 | — | 3,61,713 | 14,42,046 | 65,10,859 | 68,72,572 |
| 2,14,579 | — | 1,51,574 | 3,66,153 | 28,79,910 | 20,60,669 |
| 7,73,352 | 1,439 | 1,80,899 | 9,52,712 | 16,28,091 | 11,78,740 |
| 12,92,717 | 5,788 | 2,83,837 | 15,70,766 | 16,08,411 | 13,30,713 |
| 63,281 | — | 14,071 | 77,352 | 56,286 | 70,357 |
| 38,46,111 | 7,227 | 11,32,744 | 49,71,628 | 1,52,15,250 | 1,41,85,394 |
| 29,29,310 | 21,325 | 9,38,126 | 38,46,111 | 1,41,85,394 | |

Building constructed thereon have been Provided on straight line method taking the unexpired period of

G.S. PATEL

Chairman

P.S. GOPALAKRISHNAN

Executive Trustee

A.K. THAKUR
Deputy General Manager
(Accounts)

R.D. PUSALKAR

Trustees

SATISH AJMERA

DR. S.A. DAVE

W.S. TAMBE

V.S. NATARAJAN

K.J.S. BANAJI

B.B. SINGH

Bombay,
25th August, 1981

OF INDIA

India Act, 1963)

SCHEME 1964

ENDED 30TH JUNE, 1981

| Previous Year | INCOME | Amount | | |
|---------------|--|--|-------------|--------------|
| | | Rupees | Rupees | Rupees |
| 43,76,23,264 | Dividend and Interest | .. | .. | 52,47,95,636 |
| | Add: Profit on sale and redemption of Investments (net) | .. | .. | 1,76,82,879 |
| 60,58,729 | | .. | .. | 54,24,78,515 |
| 44,36,81,993 | | | | |
| | Less : Provisions | | | |
| | — | Against outstanding and accrued income considered doubtful | 43,93,000 | |
| 3,00,75,000 | | Against Depreciation in the value of investments (Note 3) | 3,16,00,000 | |
| 3,00,75,000 | | | 3,59,93,000 | |
| 41,36,06,993 | | | | 50,64,85,515 |
| 24,11,367 | Commitment Charges | .. | .. | 13,59,211 |
| 1,71,500 | Underwriting Commission | .. | .. | 10,63,957 |
| 74,346 | Other Income | .. | .. | 1,52,213 |
| | Amount recovered on sales less amount paid on repurchases of Units on account of Income Equaliser | .. | .. | 7,19,733 |
| 14,29,416 | | | | |
| 43,10,000 | Provision made in prior years no longer required (Note 4) | | 85,91,000 | |
| 4,66,667 | Less: Income taken credit for in prior years not receivable | | 2,36,598 | |
| 38,43,333 | | | | 83,54,402 |
| 42,15,36,955 | TOTAL | .. | .. | 51,81,35,031 |

UNIT TRUST

(Established under the Unit Trust of
UNIT

REVENUE ACCOUNT FOR THE YEAR

ALLOCATION OF INCOME AND EXPENDITURE BETWEEN INITIAL CAPITAL AND UNIT

| Previous Year | | |
|-----------------|---------------------------|------------------------|
| Total Rupees | Initial Capital Rupees | Unit Capital Rupees |
| 42,15,36,955 | 56,89,059 | 41,58,47,896 |
| 1,39,62,453 | 1,88,437 | 1,37,74,016 |
| 40,75,74,502 | *55,00,622 | @40,20,73,880 |
| | | Net Income |

*Transferred to
Initial Capital
Appropriation
Account

@Transferred to
Unit Capital
Appropriation
Account

UNIT TRUST
(Established under the Unit Trust of
UNIT
REVENUE ACCOUNT FOR THE YEAR

| Previous Year | EXPENDITURE | Amount |
|-----------------|--|-----------------------------|
| INITIAL CAPITAL | | |
| Rupees | | Rupees |
| 37,50,000 | Proposed Income Distribution @8·50% (1979-80 @ 7·50%) | 42,50,000 |
| 17,50,622 | Balance Transferred to General Reserve-Initial Capital | 20,88,712 |
| 55,00,622 | | TOTAL 63,38,712 |
| UNIT CAPITAL | | |
| 36,54,80,362 | Proposed Income Distribution @11·50% (1979-80 @10%) | 44,82,45,297 |
| 3,65,93,518 | Balance Transferred to General Reserves-Unit Capital | 4,58,93,430 |
| 40,20,73,880 | | TOTAL 49,41,38,727 |

As per our attached Report of even date

Bombay,
27th August, 1981

HARIBHAKTI & CO.
C. C. CHOKSHI & CO.
Chartered Accountants

OF INDIA

India Act, 1963)

SCHEME 1964

ENDED 30TH JUNE, 1981—*Contd.*

CAPITAL UNDER SECTIONS 24 AND 25 OF THE UNIT TRUST OF INDIA ACT, 1963

| Total Rupees | Initial Capital Rupees | Unit Capital Rupees |
|---|---------------------------|--|
| 51,81,35,031 | 65,62,351 | 51,15,72,680 |
| 1,76,57,592 | 2,23,639 | 1,74,33,953 |
| <u>50,04,77,439</u> | <u>*63,38,712</u> | <u>@49,41,38,727</u> |
| *Transferred to Initial Capital Appropriation Account. | | @Transferred to Unit Capital Appropriation Account. |

OF INDIA

India Act, 1963)

SCHEME 1964

ENDED 30TH JUNE, 1981

| Previous Year | INCOME | Amount |
|---|-----------------|------------------|
| APPROPRIATION ACCOUNT | | |
| <i>Rupees</i> | | <i>Rupees</i> |
| 55,00,622 Net Income allocated as above | .. | 63,38,712 |
| <u>55,00,622</u> | | <u>63,38,712</u> |
| | TOTAL .. | 63,38,712 |

APPROPRIATION ACCOUNT

| | | |
|--|----|---------------------|
| 40,20,73,880 Net Income allocated as above | .. | 49,41,38,727 |
| <u>40,20,73,880</u> | | <u>49,41,38,727</u> |

A.K. THAKUR
Deputy General Manager
(Accounts)

Bombay,
25th August, 1981.

G.S. PATEL
P.S. GOPALAKRISHNAN
R.D. PUSALKAR
SATISH AJMERA
DR. S.A. DAVE
W.S. TAMBE
V.S. NATARAJAN
K.J.S. BANAJI
B.B. SINGH

Chairman
Executive Trustee

Trustees

UNIT TRUST OF INDIA

(Established under the Unit Trust of India Act, 1963)

(Notes attached to and forming part of the accounts of the Unit Scheme 1964 as at 30th June, 1981.

30th June,
1980
Rupees

30th June,
1981
Rupees

Notes :

UNIT TRUST OF INDIA

Notes—(Contd.)

11. Contingent liability on account of

| | | | |
|-----------|--|----------------|-------------|
| 1,97,125 | (a) Uncalled amount on partly paid shares | | 39,81,800 |
| 14,40,000 | (b) Unexpired underwriting contracts | | 5,12,25,000 |
| 90,666 | (c) Claims for refund of commitment charges and interest thereon not acknowledged as debt by the Trust | | |

12. Previous year's figures have been regrouped wherever necessary to make them comparable with those of the current year.

HARIBHAKTI & CO.
C.C. CHOKSHI & CO.
Chartered Accountants

Bombay,
27th August, 1981.

A.K. THAKUR
Deputy General Manager,
(Accountant)
Bombay,
25th August, 1981.

G.S. PATEL
P.S. GOPALAKRISHNAN

R. D. PUSALKAR
SATISH AJMERA

DR. S.A. DAVE
W.S. TAMBE
V.S. NATARAJAN
K.J.S. BANAJI
B.B. SINGH

Chairman
Executive Trustee

Trustee

AUDITORS' REPORT
Unit Scheme 1971

We have audited the attached Balance Sheet of the Unit Scheme 1971 of the Unit Trust of India as at 30th June, 1981 and the Revenue Account for the year ended on that date annexed thereto.

Subject to Note No. 5 regarding reconciliation of Unit Capital, we report that:

1. We have received all the information and explanation we have required and found them to be satisfactory:

2. In our opinion the Balance Sheet is a full and fair Balance Sheet containing all the necessary particulars and is properly drawn up in accordance with the Unit Trust of India Act, 1963 and the Regulations framed thereunder so as to exhibit, to the best of our knowledge and according to the information and explanations given to us, a true and fair view of the state of affairs of the Unit Scheme 1971 of the Trust;

3. In our opinion the Revenue Account shows a true and fair view of the excess of income over expenditure for the year.

Sd/-
HARIBHAKTI & CO.
Chartered Accountants

Sd/-
C.C. CHOKSHI & CO.
Chartered Accountants

Bombay,
Dated: 27th August, 1981

11—489 G1/81

UNIT TRUST
(Established under the Unit Trust of
UNIT
BALANCE SHEET AS AT

| LIABILITIES | Amount |
|--|--------------------|
| As at 30th June, 1980 Rupees | Rupees |
| CAPITAL: | |
| Unit Capital : | |
| 3,11,59,790.800 Units of Rs. 10/- each (Note 5) | 31,15,97,908 |
| RESERVES & SURPLUS : | |
| Unit Premium Reserve : | |
| Balance as per last Balance Sheet | 69,83,592 |
| Amount recovered on sales less amount paid on repurchases of units on account of premium | 85,20,194 |
| 69,83,592 | 1,55,03,786 |
| <i>Add: Amount charged in earlier years in respect of depre- ciation in the value of investments written back (Note 2)</i> | <i>17,181</i> |
| 69,83,592 | 1,55,20,967 |
| General Reserve: | |
| Balance as per last Balance Sheet | 1,00,35,601 |
| <i>Add: Surplus transferred from Appropriation Account</i> | <i>1,45,87,251</i> |
| 1,00,35,601 | 2,46,21,852 |
| 1,70,19,193 | 4,01,43,819 |
| CURRENT LIABILITIES & PROVISIONS: | |
| Sundry, Creditors [Note 6 (b)] | 80,71,147 |
| Proposed Income Distribution on Unit Capital | 2,72,64,817 |
| Provisions : | |
| Against depreciation in the value of investments [Note 3 (a) & (b)] | 28,83,000 |
| Against outstanding and accrued income considered doubtful | 2,75,000 |
| 3,33,000 | 31,58,000 |
| 2,27,45,244 | 3,84,93,964 |
| 23,10,94,682 | 39,02,35,691 |
| TOTAL | |

As per our attached Report of even date

HARIBAKTI & CO.
C.C. CHOKSHI & CO.
Chartered Accountants

Bombay,
27th August, 1981.

OF INDIA
India Act, 1963)
SCHEME 1971
30TH JUNE, 1981

| ASSETS | | Amount |
|---|---|---------------------------|
| As at 30th June, 1980 | Rupees | Rupees |
| INVESTMENTS: (At cost) (Note 1, 2 & 3) | | |
| 6,93,26,489 | Debentures and Bonds of Companies | 6,83,99,699 |
| 57,65,171 | Preference Shares in Companies | 80,31,529 |
| 97,68,950 | Equity Shares in Companies | 1,17,94,023 |
| 8,48,60,610 | | 8,82,25,251 |
| DEPOSITS: | | |
| 48,00,000 | With Scheduled Banks | 24,00,000 |
| 12,88,00,000 | With Companies | 27,68,00,000 |
| 13,36,00,000 | | 27,92,00,000 |
| OTHER CURRENT ASSETS: | | |
| 8,89,285 | Balance with Banks on Current Accounts | 15,10,594 |
| 8,16,232 | Sundry Debtors [Note 6 (a)] | 10,45,240 |
| 62,58,854 | Outstanding and Accrued Income | 1,25,14,958 |
| 86,797 | Stock of Stationery | 44,169 |
| 80,51,168 | | 1,51,14,961 |
| DEFERRED COMMISSION TO AGENTS (Note 7) | | |
| 23,67,994 | Balance as per last Balance Sheet | 45,82,706 |
| 25,31,918 | Add : Amount deferred during the year | 37,50,202 |
| 48,99,912 | | 83,33,107 |
| 3,17,008 | Less : Amount written off during the year | 6,37,628 |
| 45,82,904 | | 76,95,479 |
| 23,10,94,682 | | TOTAL 39,02,35,691 |

A.K. THAKUR

Deputy General Manager
(Accounts)

Bombay,
25th August, 1981.

G.S. PATEL
• P.S. GOPALAKRISHNAN
R.D. PUSALKAR
SATISH AJMERA
DR. S.A. DAVE
W.S. TAMBE
V.S. NATARAJAN
K.J.S. BANAJI
B.B. SINGH

Chairman
Executive Trustee

Trustees

UNIT TRUST

(Established under the Unit Trust of
UNIT

REVENUE ACCOUNT FOR THE YEAR

| Previous Year | EXPENDITURE | Amount |
|---------------|--|-------------|
| Rupees | | Rupees |
| 2,97,367 | Salaries, Allowances and Contributions to Provident Fund | 5,87,565 |
| 8,30,220 | Office Expenses (Including Publicity Expenses) | 22,09,522 |
| | Rs. 11,43,278/- Previous Year —Rs. 2,61,418/-) | |
| 6,162 | Bank Charges | 11,535 |
| | Commission to Agents (Note 7): | |
| 36,36,495 | Paid during the year | 50,22,562 |
| 25,31,918 | Less: Amount deferred for charge against future year's revenue | 37,50,202 |
| 11,04,577 | | 12,72,360 |
| 3,17,008 | Add: Amount deferred in prior years written off | 6,37,628 |
| 14,21,585 | | 19,09,988 |
| 25,55,334 | | 47,18,610 |
| | Less: Amount recovered from sale of Units on account of Management | |
| 14,26,591 | Expenses | 24,87,479 |
| 11,28,743 | | 22,31,131 |
| 2,26,77,158 | Excess of Income over Expenditure transferred to Appropriation Account | 4,20,02,221 |
| 2,38,05,901 | TOTAL | 4,42,33,352 |

APPROPRIATION

| | |
|---|-------------|
| Proposed Income Distribution @ 8.75% (1979-80 | |
| 1,62,63,071 @ 8.50%) | 2,72,64,817 |
| — Income Distribution for prior years .. | 1,50,153 |
| 1,00,35,601 Balance transferred to General Reserve .. | 1,45,87,251 |
| 2,62,98,672 | TOTAL .. |
| | 4,20,02,221 |

As per our attached Report of even date.

HARIBHAKTI & CO.

C.C. CHOKSHI & CO.
Chartered AccountantsBombay,
27th August, 1981

OF INDIA

INDIA ACT, 1963)

SCHEME 1971

YEAR ENDED 30TH JUNE, 1981

| Previous Year | INCOME | Amount | | |
|---------------|--|--------|-------------|--------|
| | | Rupees | Rupees | Rupees |
| 2,05,61,605 | Dividend and Interest | | 4,23,97,985 | |
| 12,879 | Add : Profit on sale of shares | | 41,311 | |
| 2,05,74,484 | | | 2,24,39,296 | |

Less : Provisions:

| | | |
|-------------|---|-------------|
| 1,33,000 | Against depreciation in the value of Investments [Note 3(a) & (b)] | 25,50,000 |
| — | Against outstanding and accrued income considered doubtful | 2,75,000 |
| 1,33,000 | | 28,25,000 |
| 2,04,41,484 | | 3,96,14,296 |
| 33,14,566 | Amount recovered on sales less amount paid on repurchases of units on account of Income Equaliser | 46,19,056 |
| 49,851 | Other Income | — |
| 2,38,05,901 | TOTAL | 4,42,33,352 |

ACCOUNT

| | | |
|-------------|---|-------------|
| 36,21,514 | Balance brought forward from previous year | |
| 2,26,77,158 | Balance transferred from Revenue Account | 4,20,02,221 |
| 2,62,98,672 | TOTAL | 4,20,02,221 |

A.K. THAKUR
Deputy General Manager
(Accounts)

Bombay,
25th August, 1981.

G. S. PATEL

Chairman

P. S. GOPALAKRISHNAN

Executive Trustee

R. D. PUSALKAR
SATISH AJMERA
DR. S. A. DAVE
W. S. TAMBE
V.S. NATARAJAN
K. J. S. BANAJI
B. B. SINGH

Trustees

UNIT TRUST OF INDIA

(Established under the Unit Trust of India Act, 1963)

Notes attached to and forming part of the Accounts of the Unit Scheme 1971 as at 30th June, 1981

HARIBHAKTI & CO.

C.C. CHOKSHI & CO.

Chartered Accountants

Bombay,
27th August, 1931.

A.K. THAKUR
*Deputy General Manager
(Accounts)*

Bombay,
25th August 1981.

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K.L.S. RANAII

R.J.S. BANAJI
B B SINGH

D. B. SINNOTT

Trustees

AUDITOR'S REPORT

Unit Scheme 1976

We have audited the attached Balance Sheet of the Unit Scheme 1976 of the Unit Trust of India as at 30th June, 1981 and Revenue Account for the year ended on that date annexed thereto.

Subject to Note No. 3 regarding reconciliation of Unclaimed Income Distribution, we report that:

1. We have received all the information and explanations we have required and found them to be satisfactory;
2. In our opinion the Balance Sheet is a full and fair Balance Sheet containing all the necessary particulars and is properly drawn up in accordance with the Unit Trust of India Act, 1963 and the Regulations framed thereunder so as to exhibit, to the best of our knowledge and according to the information and explanations given to us, a true and fair view of the state of affairs of the Unit Scheme 1976 of the Trust;
3. In our opinion the Revenue Account shows a true and fair view of the excess of expenditure over Income for the year.

Sd/-
HARIBHAKTI & CO.
Chartered Accountants

Sd/-
C. C. CHOKSHI & CO.
Chartered Accountants

Bombay,
27th August, 1981

UNIT TRUST
(Established under the Unit Trust of
UNIT
BALANCE SHEET AS AT

| LIABILITIES | | Amount |
|------------------------------------|--|--------------------|
| As at 30th June, 1980 Rupees | | Rupees |
| CAPITAL: | | |
| 6,27,53,000 | Unit Capital: 4,40,855 Units of Rs. 100/- each | 4,40,85,500 |
| | GENERAL RESERVE: | |
| — | Balance as per last Balance Sheet | 5,68,61,296 |
| 5,68,61,296 | Add: Transfer from Appropriation Account | — |
| 5,68,61,296 | | 5,68,61,296 |
| — | Less: Deficit transferred from Appropriation Account | 57,19,003 |
| 5,68,61,296 | | 5,11,42,293 |
| | CURRENT LIABILITIES & PROVISIONS: | |
| 1,11,010 | Sundry Creditors (Note 2) | 3,08,599 |
| 1,07,719 | Unclaimed Distributed Income (Note 3) | 1,33,502 |
| 18,82,590 | Proposed Income Distribution on Unit Capital (Note 1) | — |
| 21,01,319 | | 4,42,101 |
| 12,17,15,615 | TOTAL | 9,56,69,894 |

As per our attached Report of even date.

HARIBHAKTI & CO.
C. C. CHOKSHI & CO.
Chartered Accountants

Bombay,
27th August, 1981

UNIT TRUST
(Established under the Unit Trust of
UNIT
REVENUE ACCOUNT FOR THE YEAR

| Previous year | EXPENDITURE | Amount |
|---------------|---|--------------------|
| Rupees | | Rupees |
| 97,531 | Salaries, Allowances and contribution to Provident Fund | 83,130 |
| 41,853 | Office Expenses (including Publicity expenses of Rs. 2,47,435/- previous year Rs.—Nil) | 3,60,980 |
| 8,399 | Bank Charges | 2,157 |
| 37,66,814 | Premium Paid on repurchases of units | 1,97,88,185 |
| 3,85,24,839 | Excess of Income over Expenditure transferred to Appropriation Account | — |
| 4,24,39,436 | TOTAL | 2,02,34,452 |

APPROPRIATION

| | | |
|-------------|--|------------------|
| 18,82,590 | Proposed Income Distribution (1979-80 @ 3%) (Note 1) | — |
| — | Balance transferred from Revenue Account | 57,19,003 |
| 5,68,61,296 | Balance transferred to General Reserve | — |
| 5,87,43,886 | TOTAL | 57,19,003 |

As per our attached Report of even date.

HARIBHAKTI & CO.
C.C. CHOKSHI & CO.
Chartered Accountants

Bombay,
27th August, 1981.

OF INDIA

India Act, 1963)

SCHEME 1976

30TH JUNE, 1981

*As at 30th
June, 1980
Rupees*

ASSETS

Amount

Rupees

Rupees

DEPOSITS:

| | | |
|--------------|---------------------|-------------|
| 24,00,000 | With Schedule Banks | 9,25,00,000 |
| 11,50,00,000 | With Companies | — |
| 11,74,00,000 | | 9,25,00,000 |

OTHER CURRENT ASSETS:

| | | |
|--------------|--|-------------|
| 7,19,207 | Balance with Banks on Current Accounts | 6,90,935 |
| 4,34,074 | Sundry Debtors | — |
| 31,62,334 | Outstanding & Accrued Income | 24,78,959 |
| 43,15,615 | | 31,69,894 |
| 12,17,15,615 | | 9,56,69,894 |

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Executive Trustee*

Trustees

A. K. THAKUR
*Deputy General Manager
(Accounts)*

Bombay,
25th August, 1981.

OF INDIA
 India Act, 1963)
 SCHEME 1976
 ENDED 30TH JUNE, 1981

| Previous year | INCOME | Amount |
|---------------|---|-------------|
| Rupees | | Rupees |
| 1,18,73,691 | Dividend and Interest | 1,45,15,449 |
| 3,05,65,745 | Add: Profit on sale of Shares and Securities (Net) | — |
| 4,24,39,436 | | 1,45,15,449 |
| | — Excess of Expenditure over Income transferred to Appropriation Account .. | 57,19,003 |
| 4,24,39,436 | | 2,02,34,452 |
| | TOTAL | |

ACCOUNT

| | | |
|-------------|--|-----------|
| 2,02,19,047 | Balance brought forward from previous year | — |
| 3,85,24,839 | Balance transferred from Revenue Account | — |
| — | Deficit transferred to General Reserve | 57,19,003 |
| 5,87,43,886 | | 57,19,003 |
| | TOTAL | |

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*Deputy General Manager
(Accounts)*

Bombay,
25th August, 1981.

UNIT TRUST OF INDIA

(Established under the Unit Trust of India Act, 1963)

*Notes attached to and forming part of the Accounts of the Unit Scheme 1976 as at 30th June, 1981.***Notes:**

1. The Trust has decided to terminate the Scheme as from the close of business of 30th June 1981. It has been decided that on such termination all the units shall be repurchased at the repurchase price of Rs. 216/- per unit. In view of the termination, no dividend to the holders of units has been declared under this Scheme, for the current year. An amount of Rs. 1,47,800/- has been provided for estimated expenses incidental to the termination of the Scheme.
2. Sundry Creditors include Rs. 90,910/- payable to Unit Scheme 1964 and Rs. 1,200/- payable to Unit Scheme 1971.
3. Reconciliation up to 30th June 1981 in respect of Unclaimed Income Distribution with subsidiary/detailed records is still in progress.
4. Certain common expenses for Unit Scheme 1964 and Unit Scheme 1976 have been apportioned between the two Schemes in terms of Section 25(4) of the Unit Trust of India Act, 1963.
5. Previous year's figures have been regrouped wherever necessary to make them comparable with those of the current year.

HARIBHAKTI & CO. C.C CHOKSHI & CO.
Chartered Accountants

Bombay,
27th August, 1981.

A. K. THAKUR
Deputy General Manager
(Accounts)

Bombay,
25th August, 1981

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